

FEDERAL OWNERSHIP OF REAL ESTATE
AND ITS BEARING ON STATE AND
LOCAL TAXATION

MESSAGE

FROM

THE PRESIDENT OF THE UNITED STATES

TRANSMITTING

DATA SUBMITTED BY A SPECIAL COMMITTEE ON THE
STUDY OF FEDERAL OWNERSHIP OF REAL ESTATE
AND OF ITS BEARING ON STATE AND
LOCAL TAXATION



JANUARY 16, 1939.—Referred to the Committee on Public Buildings
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LETTER OF TRANSMITTAL

To the Congress of the United States:

At a meeting of the National Emergency Council held December 17, 1935, I designated the Secretary of the Treasury, the Attorney General, and the Acting Director of the Bureau of the Budget to serve as a committee to make a study of Federal ownership of real estate and of its bearing on State and local taxation. This study has been completed and I am transmitting herewith for your information, and such further use as you may deem desirable, the report of the committee and the accompanying tables and charts.

It will be noted that the report concludes with the following recommendations:

(1) That all branches of the Federal Service be directed to declare completely, accurately, and promptly their surplus land and improvements in order that a prudent use for such properties may be found or that they may be offered for sale.

(2) That the Procurement Division of the Treasury Department continue to maintain a current permanent record of all Federal real estate in order that there may be constantly on file available and dependable information with respect thereto.

(3) That there should be constituted a Federal real estate board composed of a representative from each of the governmental agencies in charge of considerable holdings of Federal income-producing property, a representative from the Procurement Division, and a representative from the Bureau of the Budget. The duty of this Board should be to study and make recommendations regarding the situation existing in individual communities adversely affected by the purchase of substantial amounts of land and their consequent removal from the regular tax rolls of the county or other taxing district; to advise with Federal agencies contemplating the acquisition of additional real estate; and to submit recommendations regarding the disposition of lands that are essentially in the nature of surplus property.

I have approved of the recommendations of the committee and, in order to put them into effect, I have issued an appropriate Executive order establishing the Federal Real Estate Board, and providing for the maintenance by the Procurement Division, Treasury Department, of a current record of all Federal real estate. I am enclosing herewith a copy of this Executive order.

FRANKLIN D. ROOSEVELT.

THE WHITE HOUSE,
January 16, 1939.

EXECUTIVE ORDER

ESTABLISHING THE FEDERAL REAL ESTATE BOARD

By virtue of the authority vested in me as President of the United States, it is ordered as follows:

1. There is hereby established the Federal Real Estate Board to be composed of representatives designated by the heads of the following-named Executive departments and agencies, each department and agency to have one representative: Treasury Department (Procurement Division), Department of Agriculture, Department of Commerce, Department of the Interior, Department of Justice, Navy Department, War Department, Tennessee Valley Authority, and Bureau of the Budget. The Board may authorize representation thereon of any other Executive department or agency, such representatives to be designated as stated above. Pending selection of a permanent chairman by the Board the representative of the Treasury Department shall serve as temporary chairman. The members of the Board shall be officers or employees of the department or agency which they represent, and shall serve without additional compensation and without entailing additional expense to the Government.

2. The Secretary of the Treasury is requested to cause to be maintained by the Procurement Division of the Treasury Department a permanent current record of all Federal real estate, and the several Executive departments and agencies are requested to furnish, upon request of the Director of the Procurement Division, such information as may be required to maintain such record.

3. The heads of the several Executive departments and agencies are requested to supply to the Procurement Division, for use of the Federal Real Estate Board, a current record of all real property under their respective jurisdictions which is not being utilized, in whole or in part, for the purposes of their own department or agency. The Board shall consult with, and make recommendations to, the Procurement Division and to the Executive departments and agencies concerned, with respect to such disposition of surplus real property as will best serve the interests of the Government.

4. Executive departments and agencies contemplating the acquisition of additional real property are requested, before acquiring such property, to ascertain from the Procurement Division whether there is any real property in Federal ownership that may be made available for the purpose contemplated, and, in all cases in which such action may appear desirable, to consult with the Federal Real Estate Board regarding the acquisition of such Federal property for the use of their own department or agency.

5. The Federal Real Estate Board shall study, and make appropriate recommendations regarding, the situation in different communities adversely affected by the loss of tax revenue on land purchased or acquired by the Federal Government.

FRANKLIN D. ROOSEVELT.

THE WHITE HOUSE,
January 14, 1939.

MEMORANDUM FOR THE PRESIDENT

OCTOBER 14, 1938.

At a meeting of the National Emergency Council held December 17, 1935, you designated the Secretary of the Treasury, the Attorney General, and the Acting Director of the Bureau of the Budget to serve as a committee to make a study of Federal ownership of real estate and of its bearing on State and local taxation. This study has been completed and the report of the committee is presented herewith.

This report discloses that the Government owns more than 20 percent of all land in the United States. The extent of Government holdings is approximately identical with the area of all States east of the Mississippi River, excepting Alabama, Florida, Georgia, and Mississippi. The present assessed value of all taxable real estate in the continental United States is \$113,479,208,000, whereas the Government holdings, if assessed for tax purposes on the same basis, would be valued at only \$3,282,914,000, or less than 3 percent of the whole.

The report also tabulates the amount of money which the Government has contributed to the States in the form of Federal aid through the span of a 10-year period, 1928-37, and shows that these payments are largely in excess of the amounts that would represent State taxation of Federal property.

Your committee recommends:

(1) That all branches of the Federal service be directed to declare completely, accurately and promptly their surplus land and improvements in order that a prudent use for such properties may be found or that they may be offered for sale.

(2) That the Procurement Division of the Treasury Department continue to maintain a current permanent record of all Federal real estate in order that there may be constantly on file available and dependable information with respect thereto.

(3) That there should be constituted a Federal real estate board composed of a representative from each of the governmental agencies in charge of considerable holdings of Federal income-producing property, a representative from the Procurement Division, and a representative from the Bureau of the Budget. The duty of this Board should be to study and make recommendations regarding the situation existing in individual communities adversely affected by the purchase of substantial amounts of land and their consequent removal from the regular tax rolls of the county or other taxing district; to advise with Federal agencies contemplating the acquisition of additional real estate; and to submit recommendations regarding the disposition of lands that are essentially in the nature of surplus property.

In view of the fact that this is the first comprehensive inventory that has been taken of the Federal Government's investment in real estate and improvements, and that quite general public interest in

the information may therefore be expected to result, you may wish to consider the advisability of presenting it to the Congress for its information and, if it should so desire, for printing as a public document.

H. MORGENTHAU, Jr.,
Secretary of the Treasury.

HOMER CUMMINGS,
Attorney General.

D. W. BELL,
Acting Director of the Bureau of the Budget.

OCTOBER 14, 1938.

CONTENTS

	Page
Chapter I. Introduction.....	1
Chapter II. Statistical Study.....	2
Chapter III. Legal Study.....	7
Chapter IV. Recommendations.....	11

REVIEWS

100

11

12

13

A STUDY OF FEDERAL OWNERSHIP OF REAL ESTATE AND OF ITS BEARING ON STATE AND LOCAL TAXATION

CHAPTER I. INTRODUCTION

OCCASION FOR THIS STUDY

The National Emergency Council at a meeting held April 23, 1935, considered the question of what the policy of the Government should be, when, by virtue of its taking over a substantial acreage in a particular county, the remaining taxable lands therein are materially diminished. Three aspects of the problem were discussed:

(1) The effect of such governmental purchases on the ability of the remaining taxpayers to meet the funded debt obligations of the county.

(2) The right or the duty of the Government to assume a part of such funded debt.

(3) The various provisions of law under which the Federal Government now makes payments to States and counties of sums in lieu of taxes.

At that meeting the President asked Mr. D. W. Bell, Acting Director of the Bureau of the Budget, to serve "as chairman of a very informal committee" to prepare a memorandum covering the last mentioned of these three topics.

At the December 1935 meeting of the National Emergency Council, after Mr. Bell presented such a memorandum, the President designated the Secretary of the Treasury, the Attorney General, and the Acting Director of the Budget as a committee to continue the study of this matter.

At the February 1936 meeting of the National Emergency Council the above-mentioned committee submitted a brief report wherein it pointed out the necessity of obtaining detailed answers to a large number of questions relative to the different types of Federal real estate and their uses before it could proceed further with the study which it had been authorized to make. It recommended that some appropriate governmental organization should obtain such data as expeditiously as possible.

THE QUESTIONNAIRE

As a result of the approval of that recommendation a questionnaire and a set of instructions were prepared, copies of which were sent to custodians of all Federal real estate. They were directed to submit to the Procurement Division, Treasury Department, on specially prepared schedules the appropriate data, as of June 30, 1936, for the

properties under their charge. The information called for, concerning each piece of Federal real estate, related to—

- (1) Date of its acquisition.
- (2) Manner of its acquisition.
- (3) Its area.
- (4) Its location.
- (5) Its cost.
- (6) Its use and improvements.
- (7) Estimate of what its assessed valuation would be if the property were taxable.
- (8) Rates of tax that would apply if the property were taxable.
- (9) The total tax that would be due if the property were taxable.
- (10) Its fair market value as of June 30, 1936.
- (11) The extent to which it was in excess of needs of the Government.
- (12) The number of persons located on such property, whether as employees or otherwise.

The tabulation of data originally secured and presented as of June 30, 1936, was subsequently revised, so that the tabular statements accompanying this report present the inventory of Federal real estate as of June 30, 1937.

SCOPE OF THE STUDY

This inquiry falls naturally into two parts. The first is largely statistical, while the second treats of legislation bearing on the subject of payments by the Federal Government to States and their political subdivisions in lieu of taxes on real estate owned by the United States. Because of the terms of reference there are intentionally excluded from consideration herein matters which relate either to the effect of substantial governmental purchases of real estate within one county on the ability of the remaining taxpayers to meet the funded debt obligations of such county or to the right or duty of the Government to assume a part of such funded debt.

CHAPTER II. STATISTICAL STUDY

FIELD OF INQUIRY

Questionnaires were sent to the custodians of all Federal real estate and buildings, with the exception of certain credit agencies. There is likewise excluded from the tabulations statistics relative to certain surplus property of but slight significance now under the control of the Procurement Division of the Treasury Department. Concerning each of these two excepted classes of property a brief explanation follows.

CREDIT AGENCIES

Certain Government credit corporations and credit administrations have had to take title to real estate formerly belonging to individuals, because such individuals were unable to repay sums advanced by those credit agencies. In the first place, Federal ownership of such properties is intended to be only temporary. Secondly, by virtue of special provisions of acts of Congress, such properties have

never been taken from the tax rolls of the States and their political subdivisions. In other words, the Government continues to pay State and local taxes on such properties which it acquires as a result of foreclosure after default in the payment of the loan or mortgage secured by such property.

CERTAIN SURPLUS PROPERTIES

As a result of the initiation of this study, the Procurement Division ascertained that the Federal Government has evidence of its title to miscellaneous properties acquired in many cases long ago, usually for nonpayment of debts to the United States. The total number of such properties may be roughly estimated at 200. The exact number is not known.

ILLUSTRATION OF SURPLUS PROPERTY

The following described set of circumstances is illustrative of those that surround similar properties which are excluded from consideration in this study.

One John McFadon owned 2,240 acres of land located in eight different counties in Arkansas. He was, however, indebted to the United States and was unable to discharge his obligation by cash settlement. In 1839 he deeded the above-mentioned property to the United States in settlement of the debt. The deed was recorded, however, in only two of the eight counties in which the property was situated. There is no record to show that the State was advised to exempt that property from taxes subsequent to its acquisition by the Federal Government. Arkansas levied taxes on the property for a period of years. These taxes being unpaid, the State sold the property at tax sale in 1847 and gave title to the persons who purchased it from the State at that time. All persons at present occupying the above-mentioned property are now paying taxes to the State of Arkansas and claim title by virtue of the tax deed issued in 1847.

In somewhat similar ways the Federal Government now has claims to certain other parcels of real estate located throughout the United States, and for reasons above mentioned, these properties are all excluded from the tabulations hereinafter referred to.

ASSEMBLING OF DATA

Custodians of Federal real estate were directed to prepare their questionnaires so as to show the information by States and counties, by departments, by bureaus and divisions under each department, and by independent establishments.

The Procurement Division has compiled the following material which is attached herewith except as noted:

Appendix A: Table, "Recapitulation of Federal real estate and improvements by States."

Appendix B: Table and chart, "Federal ownership of real estate in the various States."

Appendix C: Table and chart, "Federal aid to the States and the estimated annual tax levy, if applied, on all Federal real estate."

Appendix D: Table, "Recapitulation of Federal real estate, by agencies."

Appendix E: Tables, "Acreage and cost of real estate and improvements in the various States under the custody of Federal departments and agencies."

Appendix F: Table and chart, "Fair market value and acreage of real estate under the custody of Federal agencies."

Appendix G: Table and chart, "Estimated tax levy, in dollars, that would be paid by the agencies, if applied, at local rates, on Federal real estate and improvements."

Appendix H: Table, "Estimated tax levy, in dollars, that would be paid by the Federal agencies, if applied, at local rates on Federal real estate and improvements in the various States."

Appendix I: Letter of the Acting Director of the Bureau of the Budget to the heads of all executive departments, instructing them to submit a report on their real estate holdings to the procurement division of the Treasury Department.

Appendix J: Form for submitting report on Federal real estate.

Appendix K: Tables, "Report of Federal real estate by projects grouped into States and counties" (this is a bound volume and is being retained in the files of the Procurement Division).

Appendix L: Tables, "Recapitulation of Federal real estate by States and counties" (this is a bound volume and is being retained in the files of the Procurement Division).

Appendix M: Tables, "Report of Federal real estate by projects, grouped into departments and agencies" (this is a bound volume and is being retained in the files of the Procurement Division).

Nowhere in any Government fiscal record is an account kept wherein is reflected the Nation's holdings of land and improvements. Until this study was made, there was no comprehensive inventory of Federal real estate.

These tables and charts embrace a vast amount of statistical information with reference to the Government's investment in real estate and improvements. Only a very careful and thorough examination of this material brings to light the various factors of the Government's possessions. It is helpful, however, briefly to describe the tables and charts and draw out some of the more important features.

APPENDIX A

This display is a master chart of various items of Federal real estate and improvements. The total number of projects is 15,208, which does not necessarily represent separate and distinct enterprises as, where these are located in more than one State, county, or city, the portions lying within these jurisdictions are counted as projects.

It will be noted that the Government owns more than 20 percent of all land in the United States. The extent of its holdings is approximately identical with the area of all the States east of the Mississippi River except Florida, Georgia, Alabama, and Mississippi. These are located in all States of the Union, in 2,628 of the 3,071 counties, and in 2,965 cities.

The present assessed value of all real estate in the continental United States now being taxed is \$113,479,208,000. If the Government's holdings were assessed for tax purposes on the same basis as other property, their value would be \$3,282,914,000. If the Federal property in the District of Columbia is excluded from consideration, the balance of the Government's real estate would have an assessed valuation for tax purposes of \$2,579,288,000.

The present fair market value of all Federal real estate with improvements is \$4,696,062,000. In arriving at this fair market value, \$1.25 per acre has been estimated to be the value of lands in the public domain. In some cases, it is known that these are worth much more than that amount, while in others, \$1.25 is too high. It is believed, however, that such value is on the whole reasonable.

Property has been construed as urban if it is located within the limits of a community for which city delivery has been provided by the Post Office Department. The area of all Federal urban property as thus defined is 47,444 acres. If the Government's holdings in the District of Columbia are omitted from consideration, the remainder of its urban property would occupy an area of 58 square miles.

APPENDIX B

This table and chart record the land owned by the United States in each of the various States, listing separately the original public domain now in the possession of the Government and land acquired by purchase, donation, or otherwise. There is also indicated the percentage of Federal lands in each of the States, this ranging from over 82 percent in the State of Nevada to one-tenth of 1 percent in the State of Iowa. It will also be observed that in the 11 western States the Federal ownership is dominated by public land.

Particular reference may appropriately be made to the situation that exists in four counties of the State of Nevada wherein the Federal Government owns approximately 100 percent of all lands, and to one county in South Dakota where the value of the Government's property is in excess of 800 percent of the assessed value of all other property.

APPENDIX C

This table and chart are exhibited for the purpose of showing the various forms of investments which the Government has made in the States. The columns showing the total cost of Federal real estate and improvements, as well as the estimated fair market value of such, indicate that while the States have received a very sizeable benefit from these expenditures, it also follows that year after year the Government must of necessity contribute other amounts to keep these undertakings in condition for occupancy or use, continually make betterments and also meet the expense of employees necessary to maintain the properties in operation, as well as those performing functions for which the structures were erected.

There is also given the amount of money which the Government has contributed to the States in the form of Federal aid through the span of the 10-year period 1928-37. It is interesting to note that if Federal property had been subject to State and local taxation, the average annual amount of such taxation during that 10-year period would have been far less than the average annual amount of Federal aid. In other words, if Federal real estate and improvements were taxed, the States in the aggregate would receive from such taxation only about 11 percent of the amount of Federal aid they have been receiving. This, moreover, does not take into account the further benefits which accrue to the States from the location of Federal undertakings within their boundaries.

APPENDIX D

This table gives the relevant items of Federal real estate and improvements grouped under departments and agencies.

From this it can readily be seen that the agencies having custody of the largest areas of Federal real estate are as follows:

	Acres	Percent
Forest Service.....	151,897,489	38.49
Grazing Division.....	109,823,489	27.83
General Land Office.....	54,659,873	13.85
Bureau of Indian Affairs.....	52,188,320	13.22
National Park Service.....	12,888,257	3.26
Farm Security Administration.....	6,389,655	1.62
Biological Survey.....	1,588,981	.40
Quartermaster Corps.....	1,504,992	.38
Bureau of Reclamation.....	1,443,726	.37
Corps of Engineers.....	1,079,471	.28
All others.....	1,193,468	.30
Total.....	394,657,721	100.00

In number of projects under their custody, the agencies rank as follows:

Corps of Engineers.....	2,602
Post Office Department.....	2,446
Bureau of Air Commerce.....	2,106
Forest Service.....	1,210
National Park Service.....	1,014
Bureau of Lighthouses.....	907
Bureau of Indian Affairs.....	831
General Land Office.....	675
Farm Security Administration.....	600
Procurement Division.....	562
Quartermaster Corps.....	526
Coast Guard.....	326
Grazing Division.....	176
Navy Yards and Docks.....	165
Reclamation Service.....	134
Biological Survey.....	123
All others.....	805
Total.....	15,208

APPENDIX E

These tables are appended to indicate the acreage and cost of real estate and improvements of each of the Federal agencies in each of the various States.

APPENDIX F

This table and chart give the fair market value and the acreage of the various Federal agencies having custody of land. A diagram permits a more ready visualization of the vast holdings of these units ranging in area from over 100,000,000 acres each, down to a few acres.

The composite chart indicates that the Departments of the Interior and Agriculture have by far the largest areas in their custody.

APPENDIX G

This table and chart display in tabular and diagrammatic form the amounts which, it is estimated, would be spent by the Federal agencies if their holdings were taxed as is the practice in the case of lands and improvements held in private ownership. Since no Federal property is taxed, it is necessary to stress that these figures are esti-

mates largely supplied by the authorities of local taxing jurisdictions. In many instances, no property such as the Government possesses has ever been taxed and no precedent exists for the establishment of proper fair market values and other factors affecting taxation.

APPENDIX H

This table gives more detail on the subject of taxation in that it displays the estimated tax that would be levied against the Federal Departments in the various States if such were taxed.

CHAPTER III. LEGAL AND LEGISLATIVE STUDY

TAX DEFINED

"A tax is a demand of sovereignty," *Case of the State Freight Tax* (15 Wall, 232, 278); and the sovereign, from its nature, can enforce the demand. Strictly speaking, therefore, there can be no taxation of a sovereign. A sovereign can consent to pay, but cannot be compelled to do so.

"All subjects over which the sovereign power of a State extends are objects of taxation; but those over which it does not extend, are * * * exempt from taxation." *McCulloch v. Maryland* (4 Wheat. 315, 429). In *First National Bank v. Anderson* (269 U. S. 341, 347), the Supreme Court said:

National banks are * * * agencies of the United States created under its laws to promote its fiscal policies; and hence the banks, their property and their shares cannot be taxed under State authority except as Congress consents and then only in conformity with the restrictions attached to its consent.

POWER OF CONGRESS TO PERMIT TAXATION OF PROPERTY OF THE UNITED STATES AND ITS AGENCIES

Two questions arise:

1. Whether the Congress can surrender its exclusive authority over Federal property to the extent of permitting its taxation by the States.

2. If so, whether the States can seize property thus permitted to be taxed if the United States becomes a tax delinquent with respect thereto.

It would seem that the first, and probably both, of the above questions should be answered in the affirmative. It is true that in *United States v. Weise* (2 Wall. Jr. 72, 75), the Court said:

Whatever, therefore, may be the power and right of a State to tax all land within her territory and make it contribute to the burdens of the State, it cannot enforce the payment of them from the United States by seizing the personal property or means used by the General Government in performance of the duties and in execution of the powers entrusted to it.

Also in *Van Allen v. The Assessors* (3 Wall. 573, 585), the Supreme Court said:

* * * It [the Congress] cannot confer upon a State the sovereign right of taxation; nor is a State competent to receive a grant of any such power from Congress.

However, in *Van Brocklin v. State of Tennessee* (117 U. S. 151, 175), the Supreme Court said:

* * * whether the property of the United States shall be taxed under the laws of a State depends upon the will of its owner, the United States, and no State can tax the property of the United States without their consent." [Italic supplied.]

See also *First National Bank v. Anderson*, *supra*.

It is difficult to see how consent to be taxed can be given by the United States more completely than in an act of the Congress, approved by the President, and in harmony with the interpretation of the Constitution handed down by the Supreme Court.

The Constitution provides (art. IV, sec. 3, clause 2):

The Congress shall have power to * * * make all needful rules and regulations respecting * * * property belonging to the United States * * *.

If the Congress in enacting legislation determines that a needful rule respecting certain property belonging to the United States is to permit such property to be subject to State taxation, so long as it is not taxed at a higher rate than other similar property, and enacts a statute to that effect, its action in so doing would seem to be in accord with the Constitution.

TAXATION OF REAL ESTATE BELONGING TO FEDERAL AGENCIES

The real property of certain Federal agencies (Governmental corporations) is now by Federal statute subject to State, Territorial, county, municipal, or local taxation to the same extent, according to its value, as other real property is taxed. These agencies and the statutory authority under which their real property is taxed are as follows:

Reconstruction Finance Corporation.....	U. S. C., title 15, sec. 610.
Home Owners' Loan Corporation.....	U. S. C., title 12, sec. 1463 (c).
Federal Savings and Loan Insurance Corporation.....	U. S. C., title 12, sec. 1725 (e).
Federal Deposit Insurance Corporation.....	U. S. C., title 12, sec. 264 (p).
Federal Farm Mortgage Corporation.....	U. S. C., title 12, sec. 1020 (f).
Production Credit Corporations.....	U. S. C., title 12, sec. 1138c.
Central Bank for Cooperatives.....	U. S. C., title 12, sec. 1138c.
Regional Agricultural Credit Corporation.....	U. S. C., title 12, sec. 931.
Federal Intermediate Credit Banks.....	U. S. C., title 12, sec. 1111.

SPECIAL LEGISLATION ENACTED PRIOR TO 1935 AND STILL IN FORCE RELATING TO PAYMENTS IN LIEU OF TAXES

There are certain statutes now in force which authorize payments to States because of what may be termed Federal business activities. Federal ownership of tax-exempt land was undoubtedly a factor in influencing the Congress to authorize such payments, but while it might be proper to consider, in a certain sense, that such contributions are "in lieu of taxes," they are not in any sense land taxes. These statutes are administered by the Department of the Interior, the Department of Agriculture, the Federal Power Commission, and the Tennessee Valley Authority. They are as follows:

STATUTES ADMINISTERED BY THE DEPARTMENT OF THE INTERIOR

Oregon and California Land Grant Act of July 13, 1926 (44 Stat. 915), which authorizes and directs payments each year to counties in

the States of Oregon and Washington of amounts equal to taxes that would have accrued against certain lands (previously granted to the Oregon & California Railroad Co. and reacquired by United States) if they had remained in private ownership and taxable.

[NOTE.—This is the only act of Congress basing Federal payments on what the taxes would have been on real estate if it had not been acquired by the United States.]

The Five Percent Public Land Funds Act (U. S. C., title 31, sec. 711), which provides that 5 percent of the net proceeds of sales of public lands lying in the States of Missouri, Michigan, Florida, Iowa, Wisconsin, Minnesota, Oregon, and Nevada shall be paid each year to said States, for the purpose of education or of making public roads or improvements.

Coos Bay Wagon Road Grant Act of February 26, 1919 (40 Stat. 1179), which provides that 25 percent of the proceeds from sales of Coos Bay Wagon Road grant lands and timber within the counties of Coos and Douglas, State of Oregon, shall be paid each year to said counties, for public schools, roads, highways, bridges, and port districts.

Navajo Indian Reservation Act of March 1, 1933 (47 Stat. 1418), which provides that 37½ percent of the net royalties accruing from gas and oil produced in paying quantities within lands added by the act to the Navajo Reservation, shall be paid each year to the State of Utah, to be expended in tuition of Indian children in white schools, and/or in the building or maintenance of certain roads or for the benefit of certain Indians.

NOTE.—No such payments have been made since oil and gas have not been produced on said lands.

Grazing Act of June 28, 1934 (48 Stat. 1269), section 10 of which authorizes the payment, subject to appropriation by the Congress, of 50 percent of the money received from each grazing district during any fiscal year to the State in which the grazing district is situated to be expended for the benefit of the county or counties in which the grazing districts are situated, and section 11 of which authorizes the payment, subject to appropriation by the Congress, of 25 percent of all moneys received from grazing districts on Indian lands ceded to the United States for disposition under the public land laws to the State in which the lands are situated, to be expended for the benefit of public schools and public roads of the county, or counties, in which the lands are located.

Mineral Leasing Act of February 25, 1920 (U. S. C., title 30, sec. 191), which provides that 37½ percent of the amounts derived from bonuses, royalties, and rentals under the provisions of the act shall be paid each year to the States within the boundaries of which the leased lands or deposits are located, to be expended for the maintenance of public roads, or for the support of public schools or other educational institutions as the States may direct.

Act of March 3, 1921 (41 Stat. 1249), under section 5 of which, taken in connection with the Oklahoma statutes, annual payments to the State of Oklahoma and to Osage County, Okla., of 5 percent and 1 percent, respectively, of the amounts received by the Osage Tribe of Indians for royalties from the production of oil and gas from lands located in said county, are authorized and directed.

STATUTES ADMINISTERED BY THE DEPARTMENT OF AGRICULTURE

✓ National Forest Fund Act (U. S. C., title 16, sec. 500), which provides that 25 percent of all moneys received from each forest reserve during any fiscal year shall be paid at the end thereof to the State or territory in which the reserve is situated for the benefit of public schools and public roads of the county or counties in which the forest reserve is situated.

[NOTE.—The Secretary of Agriculture is authorized to expend an additional 10 percent of all moneys so received for the construction and maintenance of roads and trails within the national forest from which the moneys are received.]

Act of June 20, 1910 (36 Stat. 562, 573), which provides for the payment, at the close of each fiscal year, to the States of Arizona and New Mexico, for the benefit of the common schools, such proportion of the gross receipts of all the national forests within said States as the area of lands granted to the States for school purposes and included within national forest reserves bears to the total area of all national forest reserves within said States.

STATUTES ADMINISTERED BY THE FEDERAL POWER COMMISSION

Section 17 of the Federal Power Act (41 Stat. 1072), which provides that, each year, 37½ percent of the charges arising from licenses issued under the act for the occupancy and use of national forests, national parks, public lands, and national monuments, from development within any State shall be paid to such State.

STATUTES ADMINISTERED BY THE TENNESSEE VALLEY AUTHORITY

Section 13 of the Tennessee Valley Authority Act (48 Stat. 66), which provides that, each year, 5 percent of the gross proceeds received from the sale of power generated at dam No. 2, or from any other hydropower plant constructed in the State of Alabama, shall be paid to the State of Alabama, and that 5 percent of the gross proceeds from the sale of power generated at Cove Creek Dam, or any other dam located in the State of Tennessee, shall be paid to the State of Tennessee.

1935-36 LEGISLATION RELATIVE TO TAXATION OF FEDERAL PROPERTY

Section 401 of the act of June 15, 1935 (49 Stat. 383) amending the Migratory Bird Hunting Stamp Act of March 16, 1934, and other statutes relating to game and wildlife, which provides that 25 percent of all moneys received during any year from the sale or disposition of surplus wildlife or timber, hay, grass, or other spontaneous products of the soil, shell, sand or gravel, or from other privilege on refuges established under the Migratory Bird Conservation Act, or any other law, proclamation, or Executive order administered by the Bureau of Biological Survey of the Department of Agriculture, shall be paid to the county in which such refuge is situated, to be expended for the benefit of the public schools and roads in the county. Administered by the Department of Agriculture.

The Act of June 20, 1936, for Relief of Certain Indian Lands (49 Stat. 1542), which authorizes the payment of taxes, including penalties and interest, assessed on individually owned Indian lands, the title of

which is held subject to restrictions against alienation. Administered by the Department of the Interior.

[NOTE.—The Act appropriates \$25,000 for this purpose and declares that such lands shall hereafter be nontaxable.]

The Act of June 29, 1936 (49 Stat. 2025), relating to slum clearance and low-cost housing projects, which authorizes the Public Works Administrator to enter into agreements with States and subdivisions thereof for payments in lieu of taxes, the amounts to be based upon the cost of the public or municipal service to be supplied for the benefit of the projects, or persons residing on or occupying the premises of such projects, and taking into consideration the benefits to be derived by the State or subdivision from the project. Administered by the Public Works Administration.

Act of June 29, 1936 (49 Stat. 2035), relating to resettlement or rehabilitation projects, which provides for payments in connection with resettlement and rural rehabilitation projects similar to the payments in connection with slum clearance and low-cost housing projects provided for in the act last above-mentioned. Administered by Department of Agriculture.

NOTE.—In connection with this act, the Attorney General on June 23, 1936, in reporting to the Acting Director of the Bureau of the Budget that he found no objection to approval of the bill, said, in part:

"Real property owned by the United States may be divided into two classes. In the first group may be placed tracts of land, which are ordinarily known as Federal reservations, and over which the Federal Government has sovereignty and the Congress has exclusive power to legislate, under article I, section 8, clause 17, of the Constitution. In the second category may be placed lands to which the Federal Government has only a proprietary title, and over which the State retains sovereignty and jurisdiction.

"The evident purpose of the provisions of section 1 of the bill is to place lands heretofore or hereafter acquired for resettlement or rural rehabilitation projects into the second class of properties. The object sought to be attained is to enable persons living in such localities to be accorded police and other protection by the local authorities, and to retain their right of suffrage and other privileges. This result would not be reached if the properties became Federal reservations in the constitutional sense."

Act of September 1, 1937 (50 Stat. 895), providing for financial assistance to the States and political subdivisions thereof, for the elimination of unsafe and insanitary housing conditions, for the eradication of slums, etc., which authorizes agreements to pay annual sums in lieu of taxes with respect to real property owned by the United States Housing Authority, subject to the limitation that the amount so paid for any 1 year "shall not exceed the taxes that would be paid to the State or subdivision, as the case may be, upon such property if it were not exempt from taxation thereby." Administered by United States Housing Authority under the Department of the Interior.

CHAPTER IV. RECOMMENDATIONS

SURPLUS PROPERTY

Until this inventory of Federal real estate was taken there was no adequate record of the extent to which the Government was in possession of landed property and buildings which are definitely surplus to its present needs or to such needs as may reasonably be anticipated. It is likely, however, that a more detailed investigation would reveal that other unneeded projects in whole or in part have not been re-

ported as surplus property, although such designation should probably be given to them. It is recommended that in order to ascertain just what properties are surplus an order be issued which will compel all branches of the service to declare their surplus land and improvements completely, accurately, and promptly. Only in this way will it be possible to find a prudent use for such properties or to offer them for sale.

FEDERAL REAL ESTATE INVENTORY

We recommend that the Procurement Division of the Treasury Department continue to maintain a current record of all Federal real estate, to the end that there may be constantly on file information as to the status thereof, and as to the changes that have occurred in the ownership of Federal lands since the inventory of June 30, 1937.

FEDERAL REAL ESTATE BOARD

We believe that there should be constituted a Federal real estate board composed of a representative from each of the governmental agencies in charge of considerable holdings of Federal income-producing property, a representative from the Procurement Division, and a representative from the Bureau of the Budget. The duty of this Board should be to study and make recommendations regarding the situation which exists in individual communities adversely affected by the purchase of substantial amounts of land and the consequent removal of such land from the regular tax rolls of the county or other taxing district; to advise with Federal agencies contemplating the acquisition of additional real estate; and to submit recommendations regarding the disposition of lands that are essentially in the nature of surplus property.

APPENDIX A

Recapitulation of Federal real estate and improvements, by States, June 30, 1937

State	Number of projects	Number of counties	Number of—		Acreage of Federal real estate			Acreage of State		Cost of Federal real estate			Estimated assessed valuation of Federal real estate			Total assessed valuation		Fair market value of Federal real estate and improvements	Estimated tax levy, if applied, on Federal real estate (based on local rate)	
			Counties having Federal projects	Cities having Federal projects	Public domain	Otherwise acquired (purchased, condemned, donated, etc.)		Total	Federal percentage	Land	Improvements	Total	Land	Improvements	Total	Private real estate now being taxed	Percent Federal to private			
						Rural	Urban													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Alabama	346	67	65	56	44,370	1,910,952	513	1,955,835	32,818,560	5.94	\$20,522,450	\$237,377,215	\$257,899,665	\$8,961,211	\$47,647,988	\$56,609,199	\$610,750,000	\$9.27	\$93,412,290	\$1,296,954
Arizona	209	14	14	15	45,183,385	764,620	138	45,948,143	72,838,400	63.05	2,366,122	141,858,873	144,224,995	63,097,427	96,344,644	159,442,071	214,374,000	74.38	227,126,182	5,034,463
Arkansas	331	75	75	49	1,122,371	1,187,599	189	2,310,159	33,616,000	6.87	5,565,829	99,735,819	105,301,648	5,021,603	4,208,003	9,230,206	306,342,000	3.01	21,174,594	366,961
California	869	58	57	131	38,898,174	416,508	2,941	39,317,623	99,617,280	39.46	22,503,922	350,556,475	373,060,397	142,026,966	80,021,573	222,048,539	5,413,916,000	4.09	438,771,002	6,476,040
Colorado	291	63	62	50	21,778,580	340,535	43	22,119,158	66,341,120	33.34	3,673,065	43,099,848	46,772,913	40,997,672	19,304,191	60,301,863	702,320,000	8.58	100,203,912	1,885,525
Connecticut	180	8	8	43	6,500	252	252	6,752	3,084,800	.22	3,380,694	28,778,330	32,159,024	4,112,752	12,811,154	16,923,906	2,566,134,000	.66	18,489,456	460,182
Delaware	74	3	3	14	17,086	17,086	189	17,275	1,267,600	1.36	3,695,771	48,649,254	52,345,025	3,652,369	10,186,698	13,839,067	297,692,000	4.65	14,340,492	77,979
District of Columbia	841	1	1	1	356,233	1,024,005	10,386	1,381,424	44,320	23.43	76,421,454	375,371,734	451,793,188	366,193,128	337,433,200	703,626,328	1,171,331,000	60.07	703,626,328	10,569,981
Florida	373	67	66	54	356,233	1,024,005	1,186	1,381,424	35,111,040	3.93	5,570,312	100,532,097	106,102,409	5,200,859	10,694,528	15,895,657	465,635,000	3.41	34,459,964	1,008,942
Georgia	321	159	112	84	1,408,495	1,408,495	301	1,408,796	37,584,000	3.73	12,571,422	87,690,616	100,262,038	5,995,430	24,006,741	30,002,171	799,993,000	3.75	46,440,930	867,169
Idaho	307	44	44	42	30,779,669	196,235	219	30,976,123	53,346,500	58.07	3,534,874	52,885,813	56,420,687	42,780,558	11,535,988	54,316,546	247,789,000	21.92	96,007,990	1,979,476
Illinois	443	102	91	151	121,509	2,013	123,522	35,897,520	34	.34	21,280,237	199,251,743	220,531,980	12,254,773	34,312,762	46,567,535	3,741,408,000	1.24	119,561,151	3,094,831
Indiana	245	92	88	102	84,425	317	84,742	23,068,800	32	.32	5,067,922	53,839,110	58,907,032	4,782,030	16,549,363	21,331,393	3,277,252,000	.65	27,745,849	584,037
Iowa	179	99	81	79	35,444	188	35,632	35,575,040	10	.10	3,596,017	55,429,559	59,025,576	1,768,714	13,559,956	15,128,670	4,163,229,000	.36	25,676,699	657,410
Kansas	162	105	68	61	25,637	64,705	91	90,433	52,335,360	.17	1,177,224	49,572,763	50,749,987	3,274,337	23,638,606	26,913,143	1,738,100,000	1.54	42,448,129	837,715
Kentucky	305	120	92	66	483,677	390	484,067	25,715,840	1.88	1.88	7,454,590	102,558,260	110,012,850	7,004,558	31,102,110	38,106,668	1,805,847,000	2.90	49,516,572	659,222
Louisiana	288	64	56	42	13,024	593,183	236	606,443	29,061,760	2.09	10,253,466	211,448,073	221,701,539	5,720,462	33,753,413	39,474,055	1,291,283,000	3.06	44,610,450	1,319,842
Maine	231	16	16	64	120,543	78,978	1,007	79,983	19,132,800	.40	2,525,234	41,020,046	43,545,280	3,524,283	10,019,729	13,544,012	515,467,000	2.65	23,270,843	644,269
Maryland	162	24	22	24	120,543	516	516	121,059	6,362,240	1.82	11,141,422	121,788,574	132,929,996	8,081,250	61,104,311	69,185,561	1,919,854,000	3.60	98,532,418	1,535,094
Massachusetts	298	14	14	86	10,469	2,379	12,843	5,144,960	25	.25	18,748,699	163,818,163	182,566,862	42,650,561	69,266,921	111,917,482	5,742,162,000	1.95	154,288,647	4,110,311
Michigan	459	83	79	102	119,515	1,577,464	694	1,697,643	36,787,200	4.59	11,876,445	124,897,559	136,774,004	17,879,026	30,520,269	48,399,295	4,796,196,000	1.01	67,535,999	1,195,170
Minnesota	261	87	67	68	2,042,023	1,346,149	1,787	3,389,959	51,749,120	6.52	8,609,215	67,110,486	75,719,701	6,207,261	10,486,744	16,694,005	1,205,877,000	1.38	42,403,995	1,006,094
Mississippi	318	82	72	51	1,316	1,015,433	761	1,029,610	29,671,680	3.47	6,082,009	62,451,877	68,533,886	4,534,504	6,240,755	10,775,259	381,162,000	2.82	17,883,644	490,053
Missouri	371	114	94	75	96	975,535	175	975,710	43,985,280	2.17	9,196,848	226,785,567	235,982,415	15,380,310	19,302,407	34,682,717	2,798,740,000	1.24	41,127,323	881,735
Montana	453	56	35	30	141,480	1,626,882	319	31,768,681	93,523,840	33.95	6,838,483	144,087,967	150,926,450	64,760,829	42,968,489	107,729,318	625,194,000	17.23	179,730,271	4,792,689
Nebraska	185	93	70	44	284,699	168,780	136	433,615	49,157,120	.92	2,634,974	37,284,425	39,919,399	5,730,986	13,875,711	19,606,697	1,580,200,000	1.24	23,884,647	777,326
Nevada	124	17	17	14	58,035,269	70,797	103	70,797	70,285,440	82.67	792,099	72,755,883	73,547,982	53,567,313	63,201,897	116,769,210	154,425,000	75.62	140,996,850	3,638,419
New Hampshire	49	10	10	25	23,640	652,337	67	652,404	5,779,840	11.22	5,835,710	5,567,355	11,403,065	8,832,512	2,626,711	11,459,223	504,013,000	2.27	11,760,663	279,419
New Jersey	297	21	20	78	26,588,941	23,640	635	24,175	4,808,960	.50	10,906,286	146,302,928	157,209,214	19,303,215	40,559,125	59,862,340	4,952,213,000	1.15	99,455,110	2,902,265
New Mexico	277	31	31	15	155,721	1,107,074	171	27,696,186	78,401,920	35.32	2,985,835	47,447,328	50,433,163	26,492,887	15,956,752	42,449,639	515,697,000	28.00	70,892,510	945,473
New York	701	62	60	154	1,289,777	578,623	300	1,290,072	30,498,500	.53	76,855,408	383,573,940	460,429,348	113,449,662	201,970,800	315,420,462	25,548,805,000	1.23	361,222,055	8,856,242
North Carolina	309	100	83	69	1,185,777	578,623	300	1,290,072	31,193,600	4.12	15,442,882	65,493,727	80,936,009	12,001,776	21,856,365	33,858,141	1,563,086,000	2.17	43,483,001	525,882
North Dakota	196	53	45	24	2,576,374	232,135	306	2,808,515	44,424,960	3.84	3,322,991	8,257,331	11,580,322	8,487,934	2,867,717	11,355,651	714,854,000	1.59	20,043,375	473,804
Ohio	365	88	84	127	68,829	1,018	69,847	26,073,000	26,073,000	3.84	3,322,991	8,257,331	11,580,322	8,487,934	2,867,717	11,355,651	714,854,000	1.59	20,043,375	473,804
Oklahoma	297	77	77	56	2,576,374	232,135	306	2,808,515	44,424,960	6.31	15,976,145	161,746,172	177,722,317	13,854,045	53,188,483	67,042,528	7,995,457,000	.84	86,334,550	1,343,889
Oregon	396	36	36	39	27,699,792	627,448	107	28,327,347	61,188,480	46.29	4,777,200	130,929,685	135,706,885	51,929,560	22,718,666	74,648,226	653,482,000	11.42	134,060,117	2,332,678
Pennsylvania	330	67	63	162	593,081	593,081	1,714	594,795	28,692,480	2.07	26,816,331	252,587,427	279,403,758	28,034,347	84,198,431	112,232,778	8,900,422,000	1.25	152,661,206	3,338,730
Rhode Island	83	5	5	40	2,139	2,139	40	2,139	682,880	.32	1,909,978	26,841,916	28,751,894	2,395,277	7,178,966	9,574,243	943,667,000	1.01	10,505,335	218,556
South Carolina	211	46	43	37	673,196	673,196	69	673,265	19,516,800	3.40	6,853,200	63,872,8,								

APPENDIX D
Recapitulation of Federal real estate, by agencies, June 30, 1937

Department and agency	General character of use of real estate	Number of projects	Projects located in—			Acreage of Federal real estate						Cost of Federal real estate			Estimated assessed valuation of Federal real estate			Estimated tax levy if applied at local rates	Fair market value
			States	Counties	Cities	Public domain	Otherwise acquired		Total	Percent of—		Land	Improvements	Total	Land	Improvements	Total		
							Rural	Urban		Federal total	United States total								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Agriculture:							12,230		12,230			\$683,533	\$4,161,039	\$4,844,572	\$546,826	\$3,200,000	\$3,746,826	\$56,190	\$4,683,533
Office of the Secretary	Experiments and tests	1	1	1			18		18				231,500	231,500	451	106,250	106,731	3,644	194,463
Agricultural Engineering	do.	3	3	3	2		2,228		103,585	.03	.01	78,188	1,087,714	1,165,902	233,853	399,033	632,886	23,122	1,052,214
Animal Industry	do.	10	8	10	1	101,313	1,148,963	44	1,588,981	.40	.08	7,386,283	7,368,958	14,755,241	5,476,702	2,150,741	7,627,443	194,726	13,563,326
Biological Survey	Bird refuges	123	29	110	1	440,017	10	2	12			120	319,000	319,120	3,120	91,602	94,722	4,801	212,685
Chemistry and Soils	Experiments and tests	4	4	4			640		640				105,417	105,417	40,000	26,594	66,594	1,735	87,312
Dairy Industry	do.	4	4	4									105,417	105,417	105,276	18,560	123,836	1,913	129,453
Entomology and Plant Quarantine	do.	3	2	2	2			2	2			104,976	29,900						
Extension Service	Recreation	1	1	1									6,000	6,000		2,000	2,000	66	4,000
Farm Security Administration	Rural resettlement	600	44	490	1		6,389,580	75	6,389,655	1.62	.33	35,317,806	68,364,656	103,682,462	23,675,913	16,072,539	39,748,452	1,167,249	83,010,116
Forest Service	Conservation of forests	1,210	42	647	173	135,661,640	16,235,085	764	151,897,489	38.49	7.99	55,590,312	268,763,495	324,353,807	296,585,330	36,139,122	332,724,452	8,285,524	530,545,025
Plant Industry	Experiments and tests	55	26	50	10	1,600	8,021	409	10,030			781,937	2,021,776	2,803,713	4,717,324	840,601	5,558,015	102,439	7,584,215
Public Roads	Highway commerce	5	5	5	3		69	7	76			159,040	1,245,430	1,404,470	113,012	463,832	576,844	23,567	1,060,145
Soil Conservation Service	Conservation of soil	22	11	20	2		6,046	1	6,047			275,789	221,759	497,548	103,567	97,542	201,109	5,793	514,386
Weather Bureau	Weather forecasts	40	27	38	32	1	88	28	117			162,662	756,916	919,578	273,839	511,055	794,894	20,217	1,049,431
Total		2,080				136,204,571	23,802,978	1,333	160,008,882	40.54	8.41	100,540,646	354,683,560	455,224,206	331,875,243	60,119,561	391,994,804	9,890,986	643,693,304
Commerce:																			
Air Commerce	Air commerce	2,106	46	760	8	21,398	284	49	21,731			80,962	5,265,653	5,346,615	52,207	524,767	576,974	16,830	1,012,773
Coast and Geodetic Survey	Surveys and maps	3	3	3		173	5		178				27,800	27,800	2,630	12,040	14,670	445	29,140
Fisheries	Conservation of fish life	76	38	67	17	5,294	6,105	243	11,642			374,498	2,919,329	3,293,827	366,421	1,343,646	1,710,067	51,884	2,665,831
Lighthouses	Protection of water commerce	907	29	245	120	19,540	7,803	285	27,628	.01		854,645	23,442,104	24,296,749	2,560,975	8,514,595	11,075,570	329,642	16,662,036
Standards	Experiments and tests	4	2	2	1		200	55	255			812,923	3,151,894	3,964,817	870,576	3,098,122	3,968,698	59,670	3,994,022
Total		3,096				46,405	14,397	632	61,434	.01		2,123,028	34,806,780	36,929,808	3,852,809	13,493,170	17,345,979	458,471	24,363,802
Interior:																			
Columbia Institution for the Deaf	Care of the deaf	1			1			103	103			120,000	726,500	846,500	768,435	726,500	1,494,935	22,423	1,494,935
Freedmen's Hospital	Care of the sick	1			1			11	11				1,260,200	1,260,200		1,260,200	1,547,696	23,215	1,547,696
General Land Office	Control of the public lands	675	24	675		54,659,873	25		54,659,873	13.85	2.87				42,864,713	23,843	42,864,713	1,335,378	68,334,775
Geological Survey	Surveys and maps	2	2	2		25			25			131,565		131,565		23,843	26,250	627	45,000
Grazing Division	Grazing	176	10	176		109,823,489	50,592,542		109,823,489	27.83	5.78				84,440,265		84,440,265	2,301,619	136,825,514
Indian Affairs	Care of Indians	831	24	345	40	50,592,542	1,594,371	1,407	52,188,320	13.22	2.74	5,240,551	82,899,062	88,139,613	150,260,219	43,362,993	193,623,212	6,313,346	350,658,758
Mines	Experiments and tests	13	8	10	9		107	41	148			476,991	2,255,187	2,732,178	274,777	1,511,161	1,785,938	51,559	2,878,999
National Park Service	Conservation of scenic resources	1,014	37	188	22	11,765,017	1,117,221	6,019	12,888,257	3.26	.68	70,475,633	247,412,481	317,888,114	323,619,932	192,263,080	515,883,012	9,716,909	575,467,121
Reclamation	Land reclamation	134	14	95	26	1,057,661	384,776	1,289	1,443,726	.37	.07	9,049,513	394,673,645	403,723,158	7,543,279	247,578,513	255,121,792	7,186,493	370,522,079
St. Elizabeths Hospital	Care of the insane	4	1	1	1		391	438	829			440,220	7,260,000	7,700,220	906,396	7,488,000	8,394,396	125,908	8,394,396
Total		2,851				227,898,607	3,096,866	9,308	231,004,781	58.53	12.14	85,802,908	736,618,640	822,421,548	610,967,919	494,214,290	1,105,182,209	27,077,477	1,496,169,273
Justice:																			
National Training School for Boys	Care of prisoners	1			1			317	317			60,000	644,499	704,499	633,640	650,000	1,283,640	19,254	1,283,640
Prisons	do.	22	18	21	3		21,455	31	21,486	.01		1,355,986	23,756,096	25,112,082	1,120,365	15,171,626	16,291,991	289,144	22,795,915
Total		23					21,455	348	21,803	.01		1,415,986	24,400,595	25,816,581	1,754,005	15,821,626	17,575,631	308,398	24,079,555
Labor:																			
Immigration	Care of aliens	9	7	8	7		16	45	61			211,350	8,522,872	8,734,222	1,389,555	4,969,733	6,359,288	180,184	6,916,606
U. S. Housing Corporation	Housing	13	9	12	13		11	11	22			28,136		28,136	26,855		26,855	3,433	127,150
Total		22					16	56	72			239,486	8,522,872	8,762,358	1,416,410	4,969,733	6,386,143	183,617	7,043,756
Navy: Yards and Docks																			

APPENDIX E

Acreage and cost of Federal real estate and improvements in the various States under the custody of Federal Departments and Agencies, June 30, 1937

State	Agriculture																													
	Office of the Secretary		Agricultural Engineering		Animal Industry		Biological Survey		Chemistry and Soils		Dairy Industry		Entomology and Plant Quarantine		Extension Service	Farm Security Administration		Forest Service		Plant Industry		Public Roads		Soil Conservation Service		Weather Bureau		Total		
	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	
Alabama			4	\$113,000	40		523								1,313,195	\$7,420,356	377,108	\$2,657,436									1	\$30,413	1,690,871	\$10,221,205
Arizona					20	\$41,527									3,517	858,798	11,504,706	16,283,836	295	\$14,138				258	\$84,960	1	239	11,508,797	17,283,498	
Arkansas							104,181	\$666,143							144,602	4,224,133	1,875,556	7,546,664									10,699	2,124,339	12,436,940	
California							19,849	185,515							2,075	751,411	19,241,788	49,524,923	716	261,014	15	\$860,000						19,264,443	51,593,562	
Colorado															198,632	1,344,520	13,548,044	11,458,383	202	38,756	6	166,232						13,746,884	13,007,891	
Connecticut															6,260	248,138			1	3,690								6,261	251,828	
Delaware															4,225	380,855													4,225	380,855
District of Columbia													1	\$125,976					397	722,576						1	237,000	399	1,085,552	
Florida							39,265	456,166	11	\$138,120					211,881	1,426,401	988,403	3,338,431		98	172,103				981	37,150	1	17,212	1,239,659	5,548,433
Georgia							301,562	521,769							3,142,160	487,439	5,424,492		92	50,314								1,259,754	9,181,885	
Idaho					28,363	140,769	1	24,500							55,746	332,934	19,840,976	30,729,942										19,926,086	31,228,145	
Illinois							7,445	156,261							9,445	837,447	74,864	2,363,283										92,185	3,370,364	
Indiana															37,652	2,070,209	27,444	364,254										65,096	2,434,463	
Iowa							24,441	139,409	1	87,800					1,390	249,384	98	49,068							2	6,000	1	11,816	25,933	543,477
Kansas															27,916	313,187				40	4,105					1	11,972	27,957	329,264	
Kentucky															114,755	1,997,454	281,085	2,985,541										395,840	4,982,995	
Louisiana					1,177	141,070	2,369	180							26,148	1,155,190	481,837	2,293,408		204	9,755							511,735	3,599,603	
Maine							684	4,652							9,995	851,198	45,769	727,734		105	4,484							56,553	1,588,068	
Maryland	12,230	\$4,844,572			49	93,375	8,241	172,104							43,429	11,201,690												63,949	16,311,741	
Massachusetts																	1,600	2,100									1	5,754	1,601	7,854
Michigan							30,036	351,395							38,915	806,322	1,533,186	7,099,261									1	40,932	1,602,138	8,297,910
Minnesota							34,224	271,682							99,763	2,469,081	2,158,418	5,069,616									1	9,669	2,292,406	7,820,048
Missesota							433								114,943	2,132,999	868,302	5,412,263	333	133,823								984,025	7,787,585	
Mississippi			14	108,500			14,221	483,766							13,436	628,941	807,938	4,258,884							415	64,791	1	23,038	836,011	5,459,420
Missouri							64,836	687,319							1,086,650	5,208,622	16,250,777	19,633,486		300	18,482						1	10,368	17,475,514	26,087,856
Montana					72,950	509,895									47,993	1,764,099	206,143	438,381		160	8,625						1	3,819	380,397	3,624,219
Nebraska							126,190	1,409,295									4,986,053	1,658,841		160	15,065							5,155,292	1,820,416	
Nevada							169,079	146,510									648,345	7,918,037										648,345	7,918,037	
New Hampshire																											1	2,415,281		
New Jersey															1,234	2,248,261												1,279	2,415,281	
New Mexico							3,193	13,250							195,797	739,640	8,750,240	10,974,688	522	30,301								8,949,752	11,757,879	
New York															43,485	2,406,473											1	40,932	2,432,700	
North Carolina							65,426	623,023							67,853	6,578,137	712,475	9,158,051		176	78,029						1	7,440	845,941	16,444,680
North Dakota							134,510	3,335,276							406,421	1,671,833	520	22,757		960	140,638						4	21,209	542,574	5,221,428
Ohio															31,577	8,100,531	25,470	302,088										249,781	3,682,493	
Oklahoma							80,933	1,181,351							34,327	1,873,162	133,720	503,230		640	91,593						1	12,039	14,018,631	35,446,436
Oregon							159,367	1,240,912							113,625	860,905	13,744,997	33,304,694		541	39,925								542,438	8,133,592
Pennsylvania															13,361	1,258,435	529,076	6,875,157									1	8,703	1	8,703
Rhode Island																											1	59,439	624,051	8,451,028
South Carolina							40,971	296,243							98,426	3,084,988	484,199	4,921,559		454	88,799							1,633,161	4,930,395	
South Dakota							30,641	1,321,155							524,945	2,189,293	1,077,215	1,369,687		360	50,260							596,826	9,163	

State	Interior																	
	Columbia Institute for the Deaf		Freedmen's Hospital		General Land Office, acres	Geological Survey		Grazing Division, acres	Indian Affairs		Mines		National Park Service		Reclamation		St. Elizabeths Hospital	
	Acres	Cost	Acres	Cost		Acres	Cost		Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost
Alabama					17,506			3,460,249	19,059,937	\$25,506,952	3	\$168,904	5,510	\$40,207				
Arizona					9,216,518								2,522,687	5,390,013	114,089	\$88,052,231		
Arkansas					175,924								985	490,700				
California					12,982,637	20	\$72,375	1,872,154	638,184	6,563,029			3,928,473	21,266,001	180,606	24,624,465		
Colorado					1,288,695			6,189,320	447,195	776,412			367,085	5,658,442	12,053	12,616,412		
District of Columbia	103	\$846,500	11	\$1,260,200									5,758	202,145,561			438	\$7,670,220
Florida					30,966				38,705	\$72,327			142	250,000				
Georgia					462,749			9,586,205	858,766	706,601			16,211	1,719,613				
Idaho													79,722	32,187	50,643	20,675,419		
Illinois													2,014	27,981				
Indiana											6,012		10,633	230,447				
Iowa									3,480	165,057			1	613,656				
Kansas					1,347				34,795	1,235,581								
Kentucky													41,943	890,176				
Louisiana					4,000								15	35,149				
Maine													19,839	2,102,690				
Maryland											20	\$77,107	5,925	794,197		391	30,000	
Massachusetts													1	25,000				
Michigan					5,572				17,565	304,931			49,573	229,129				
Minnesota					269,502				602,340	1,619,086			16,080	72,849				
Mississippi					7,430				3,863	261,842			5,042	4,236,917				
Missouri													23,054	361,164				
Montana					2,057,158			4,234,870	6,306,774	11,967,246			1,067,032	7,217,176	91,803	18,231,933		
Nebraska					16,195				19,026	12,899			2,056	131,000	5,191	5,054,801		
Nevada					19,019,126			32,141,540	878,395	1,733,166	1	\$4,000	652,017	50,000	86,071	65,373,301		
New Hampshire													3,805	42,719				
New Jersey													1,051	130,000				
New Mexico					552,149			11,103,405	6,609,619	12,258,926			185,955	1,446,632	127,866	14,808,165		
New York									86,684				5	12,459,639				
North Carolina									57,914	399,997			237,145	5,714,650				
North Dakota					146,661				1,035,566	2,324,920			38,849	116,873				
Ohio													71	1,201,400				
Oklahoma					11,227				2,482,667	8,181,266	5	356,478	3,075	1,465,872				
Oregon					1,674,877			10,672,667	1,732,064	1,973,121			160,934	3,274,158	56,051	31,388,304		
Pennsylvania											89	1,295,200	25,520	4,378,917				
Rhode Island									1,146				18,227	18,227				
South Carolina									8,928	233,845			8,928	233,845				
South Dakota					516,320				6,686,325	4,953,026			66,988	577,369	17,058	5,646,900		
Tennessee													220,122	5,267,879				
Texas											30	471,227	1	154,617	5,003	5,028,636		
Utah					1,935,896			20,045,114	1,713,763	807,054			171,166	2,952,250	64,725	12,793,863		
Virginia													222,612	15,920,702				
Washington					709,706				2,656,319	2,378,090			566,132	7,838,551	42,370	69,366,370		
West Virginia									427,999	3,378,114			1	324,709				
Wisconsin					4,075				790,875	559,970			2,123,002	328,850	590,197	30,162,358		
Wyoming					3,553,637	5	\$9,190	10,517,965										
Total	103	\$846,500	11	\$1,260,200	54,659,873	25	\$131,565	109,823,489	52,188,320	\$8,139,613	148	\$2,732,178	12,888,257	\$317,888,114	1,443,726	\$403,723,158	829	\$7,700,220

State	Post Office		State				Treasury																Total			
	Fourth Assistant Postmaster General	Bound-ary Commission United States and Canada,	Boundary Commission United States and Mexico		Total		Chief Clerk		Coast Guard		Customs		Engraving and Printing		Internal Revenue		Mint		Public Health Service		Procurement Division		Total			
			Acres	Cost	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	
Alabama	21	\$6,625,109							1	\$36,922					41	\$1,211			83	\$941,842	8	\$1,439,183	133	\$2,419,158		
Arizona	7	2,498,161			\$17,500	\$17,500													53	601,166	53	601,166				
Arkansas	24	5,045,107																	4	568,619	4	568,619				
California	63	20,251,767			6,875	6,875			49	1,284,128					1	900	3	\$1,157,061	106	2,485,081	278	9,193,110	437	14,120,280		
Colorado	15	5,504,360													185		1	1,035,885			3	1,987,361	189	3,023,246		
Connecticut	22	9,043,404							56	2,972,717									3	523,120	59	3,495,837				
Delaware	4	1,830,859							8	75,009									2	474,046	60	822,553				
District of Columbia	4	7,100,212						28	\$14,908,101				8	\$2,913,023	1				5	273,498	47	20,853,939				
Florida	26	9,307,314							556	628,771						5			20	1,238,112	662	936,661	1,238	2,096,905		
Georgia	36	11,896,317							2	84,225									1	51,468	5	1,794,703	47	20,853,939		
Idaho	8	2,419,978	\$960			960														378,653	8	859,837				
Illinois	75	24,030,787							5	257,005					4	95,963			20	1,648,608	14	6,533,596	43	8,535,172		
Indiana	46	13,739,502							1	26,795									10	199,905	3	54,935	14	281,635		
Iowa	34	9,896,721													7	3,947					7	1,721,051	7	1,721,051		
Kansas	26	6,301,197																			4	421,525	11	425,472		
Kentucky	28	7,989,305																531,187	1,050	4,174,982	43	1,675,793	1,093	6,381,962		
Louisiana	12	5,145,862							2	43,034									393	3,523,565	12	5,441,882	407	9,008,481		
Maine	13	4,814,129	42,490			42,490			37	242,709	5	\$68,689							15	380,365	29	1,449,632	86	2,141,395		
Maryland	11	5,624,969							69	900,054									75	1,732,161	4	3,265,415	148	5,897,630		
Massachusetts	45	25,465,366							116	996,506									35	1,299,406	46	5,299,004	197	7,594,916		
Michigan	51	14,726,695	1,320			1,320			418	951,382									7	1,119,285	69	1,260,135	494	3,330,802		
Minnesota	27	12,803,379	8,423			8,423			3	39,290											10	3,166,881	13	3,206,171		
Mississippi	20	4,680,930							5	206,512											99	503,732	1,311	867,413		
Missouri	42	13,386,252													7	150			20	207,041	22	11,548,603	42	11,755,644		
Montana	10	3,252,165	12,840			12,840													96	276,074	97	438,314				
Nebraska	19	5,641,950																	1	162,240	2	595,655	2	595,655		
Nevada	6	1,288,887																			2	430,788	2	430,788		
New Hampshire	11	2,723,896	2,809			2,809			6	65,825											1	25,267	7	91,092		
New Jersey	43	18,761,211							60	1,017,395					1						10	1,487,948	71	2,505,343		
New Mexico	7	2,143,703		10	86,194	10	86,194														1	2,500	10,241	444,405		
New York	104	91,717,905	6,155			6,155			96	990,697					1		1	3,743,315	10,240	441,905	143	20,926,778	266	31,775,943		
North Carolina	36	9,633,704							339	506,295					4	448			25	6,115,153	7	1,331,261	350	1,838,004		
North Dakota	7	1,659,147	8,893			8,893					5	31,926									24	217,446	29	249,372		
Ohio	73	28,677,484							14	295,548									11	1,996,702	93	3,189,419	118	5,481,669		
Oklahoma	27	8,041,953																			3	57,647	3	57,647		
Oregon	15	5,487,128							37	253,341											112	1,379,540	149	1,632,881		
Pennsylvania	80	44,450,255							3	43,985							2	2,239,744	5	456,951	11	7,475,433	21	10,216,113		
Rhode Island	7	3,015,166							20	233,750											1	491,255	21	725,005		
South Carolina	16	3,677,872							10	326,546									20	162,981	10	3,423,740	40	3,913,267		
South Dakota	11	3,053,077																			1	7,823	1	7,823		
Tennessee	32	9,839,180																	5	252,495	6	2,316,078	11	2,568,573		
Texas	75	20,597,704		5,754	2,461,480	5,754	2,461,480			51	213,046					347	16,258		1,423	2,199,990	17	4,337,044	1,838	6,766,938		
Utah	9	3,595,477																			1	28,732	1	28,732		
Vermont	10	2,104,155	4,553			4,553															22	630,753	23	642,663		
Virginia	28	11,704,332							80	670,060	1	11,910							25	1,976,246	4	688,297	109	3,334,573		
Washington	16	4,997,450	24,649			24,649			249	427,454	1	8,752							38	1,771,897	211	4,070,244	499	6,278,347		
West Virginia	14	4,790,734																			5	242,369	5	242,369		
Wisconsin	35	10,927,479							16	263,340											6	456,539	22	749,879		
Wyoming	10	2,290,007																			2	300,216	2	300,216		
Total	1,361	534,199,703	113,092	5,764	2,572,049	5,764	2,685,141	28	14,908,101	2,309	14,052,341	12	121,277	8	2,913,023	599	118,882	7	8,707,192	14,883	35,827,551	2,179	114,744,080	20,025	191,392,447	

Acreage and cost of Federal real estate and improvements in the various States under the custody of Federal departments and agencies—June 30, 1937—Continued

State	War						Independent offices															
	Corps of Engineers		Quartermaster Corps		Total		Alley Dwelling Authority		Architect of the Capitol		Federal Communications Commission		Federal Reserve Board		Government Printing Office		Home Owners Loan Corporation		Inland Waterways		Mount Rushmore, cost	National Advisory Commission for Aeronautics, cost
Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost			
Alabama	7,483	\$46,111,016	20,537	\$8,762,564	28,020	\$54,873,580													515	\$2,059,378		
Arizona	6	43,437	60,002	2,023,028	60,008	2,066,465													15	187,000		
Arkansas	1,150	80,355,662	6,554	2,654,755	7,704	83,010,417																
California	5,875	88,374,719	335,050	43,091,456	340,925	131,466,175																
Colorado			4,038	4,749,409	4,038	4,749,409																
Connecticut	1	12,892,984	1	158,780	2	13,051,764																
Delaware	11,475	47,593,306	1,026	1,496,769	12,501	49,090,075																
District of Columbia	1,047	19,225,288	877	17,355,995	1,924	36,581,283	4	\$465,941	205	\$86,783,405			5	\$4,365,694	5	\$5,989,956	1	\$2,675,240				
Florida	45,484	62,244,135	15,104	3,075,943	60,588	65,320,078																
Georgia	277	32,354,949	129,204	30,425,441	129,431	62,780,390																
Idaho		82,918	11,058	426,544	11,058	509,462																
Illinois	7,805	99,403,651	19,417	48,837,566	27,222	148,241,217																
Indiana	5,528	28,505,520	2,908	7,465,110	8,436	35,970,639																
Iowa	1,335	39,860,634	4,361	2,734,585	5,696	42,595,219																
Kansas		11,102,021	24,709	24,343,950	24,709	35,445,971																
Kentucky	9,368	74,541,807	30,671	8,451,379	40,039	82,663,136																
Louisiana	52,216	183,061,836	30,607	15,045,781	82,823	198,107,617																
Maine	238	13,827,156	635	4,538,923	873	18,366,079																
Maryland	2,690	23,543,676	41,738	44,798,038	44,428	68,341,714																
Massachusetts	1,808	59,554,007	6,085	46,658,824	7,893	106,212,831																
Michigan	1,471	93,283,554	12,549	8,315,509	14,020	101,599,063																
Minnesota	204,198	41,156,078	2,273	3,312,436	206,471	44,468,514																
Mississippi	15,210	44,646,206	31	98,055	15,241	44,744,261																
Missouri	110,911	193,153,694	4,074	6,624,043	114,985	199,777,737																
Montana	494,504	81,440,189	7,710	1,113,881	502,214	82,554,070																
Nebraska		17,849,944	30,386	4,966,525	30,386	22,816,469					60	\$59,667										
Nevada			193	312,643	193	312,643																
New Hampshire		130,567	15,021	31,827,233	15,021	31,957,800																
New Jersey	3,506	72,077,702	121,973	223,852	125,479	72,301,554																
New Mexico	18,160	4,726,083	25,882	120,110,522	44,042	124,836,605																
New York	783	113,392,442	120,595	10,601,620	121,378	123,994,062																
North Carolina	20,703	30,132,989	899	512,282	21,602	30,645,271																
North Dakota	18	1,018,097	6,691	19,496,731	6,709	20,514,828																
Ohio	378	90,859,043	60,676	8,164,676	61,054	99,023,719																
Oklahoma			4,014	958,908	4,014	958,908																
Oregon	5,233	51,753,616	22,995	20,614,099	28,228	72,367,715					1	6,103										
Pennsylvania	295	110,118,564	372	1,684,119	667	111,802,683																
Rhode Island	1	10,225,824	22,195	7,470,496	22,196	17,696,320																
South Carolina	8,934	29,566,339	13,120	1,609,345	22,054	31,165,684																
South Dakota	7	1,287,644	1,165	292,014	1,172	1,579,658																
Tennessee	2,108	39,344,257	51,556	50,564,215	53,664	89,908,472																
Texas	8,754	84,080,467	28,651	4,125,867	36,405	88,206,334																
Utah			6,985	3,060,214	6,985	3,060,214																
Vermont		5,350,786	34,049	42,294,594	34,049	47,645,380																
Virginia	4,267	32,263,093	72,852	12,377,201	77,119	44,640,294																
Washington	2,103	38,740,687	3	23,400	2,106	38,764,087																
West Virginia	3,836	65,430,863	14,087	372,692	17,923	65,803,555																
Wisconsin	20,355	64,010,955	79,413	4,836,002	99,768	68,846,957																
Wyoming																						
Total	1,079,471	2,238,708,414	1,504,992	683,058,014	2,584,463	2,921,766,428	4	465,941	205	86,783,405	61	65,780	5	4,365,694	5	5,989,956	1	2,675,240	530	2,772,378	489,525	5,000,000

Independent offices—Continued

State	Public Works Administration		Red Cross		Smithsonian Institution		Soldiers' Home		Tennessee Valley Authority		U. S. Housing Authority		U. S. Maritime Commission		Veterans' Administration		Total		Grand total	
	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost
Alabama									211,663	\$174,300,877	49	\$2,340,022			901	\$4,250,870	213,128	\$182,951,147	1,955,835	\$257,899,665
Arizona															1,849	2,585,468	1,849	2,585,468	45,948,143	144,224,995
Arkansas															1,131	3,424,027	1,146	3,621,027	2,310,159	105,301,645
California															1,645	13,196,914	1,645	13,196,914	39,317,623	373,060,397
Colorado															1,090	1,327,039	1,090	1,327,039	22,119,158	46,772,913
Connecticut											5	738,322	9	\$2,475	208	1,389,592	222	2,130,389	6,752	32,150,024
Delaware																			17,275	52,345,025
District of Columbia			4	\$2,527,668	199	\$8,953,741	500	\$5,751,178			69	855,140			14	1,753,608	1,006	120,121,571	10,386	451,793,188
Florida											83	1,728,639			1,170	2,497,114	1,253	4,225,753	1,381,424	106,102,409
Georgia	976	\$1,326,873									44	5,028,259			343	3,691,039	1,363	10,046,171	1,408,796	100,262,038
Idaho																587,696		587,696	30,976,123	56,420,687
Illinois											107	11,303,463			1,237	14,465,495	1,344	25,927,928	123,522	220,531,980
Indiana											33	2,900,037			329	3,089,085	362	5,989,072	84,742	58,907,032
Iowa											393	3,104,158			393	3,104,158	393	3,124,158	35,632	59,025,576
Kansas											693	2,959,190			693	2,959,190	693	2,959,190	90,433	50,749,987
Kentucky											87	2,559,040			5,017	4,139,779	5,104	6,698,819	484,067	110,012,850
Louisiana															400	1,836,054	400	1,869,054	606,443	221,701,539
Maine															1,752	3,395,033	1,752	3,395,033	79,983	43,545,280
Maryland															522	3,084,322	522	3,084,322	121,059	132,929,996
Massachusetts											40	6,565,770			652	8,721,490	692	15,287,230	12,848	187,566,862
Michigan											58	1,512,876			714	2,909,125	772	4,422,001	1,697,643	136,774,004
Minnesota											32	924,923			744	4,484,588	776	5,409,511	3,389,959	75,719,701
Mississippi									11,582	1,939,703					861	3,498,653	12,443	5,635,356	1,029,610	68,533,886
Missouri															167	2,805,570	167	2,895,870	975,710	235,982,415
Montana															160	929,269	160	929,269	31,768,681	150,926,450
Nebraska															320	1,195,986	395	1,939,101	453,615	39,919,399
Nevada											15	683,438			8	1	8	1	58,106,169	73,547,982
New Hampshire													1	400		1	1	400	11,403,055	
New Jersey											33	2,921,369	52	7,194,298	667	3,479,380	752	13,595,047	24,175	157,209,214
New Mexico															14,887	2,314,283	14,887	2,314,283	27,696,186	50,433,163
New York											118	17,782,119			1,863	21,084,081	1,981	38,866,200	160,467	460,429,348
North Carolina									6,679	2,563,282					303	2,770,505	6,982	5,333,787	1,290,072	80,936,609
North Dakota															50	387,400	50	387,400	1,764,668	11,580,322
Ohio											101	13,127,738			3,448	7,241,045	3,649	20,368,783	69,847	177,722,317
Oklahoma											42	1,894,302			14	978,572	56	2,872,874	2,898,815	34,173,393
Oregon															480	2,716,550	481	2,722,653	28,327,347	135,706,885
Pennsylvania											24	1,569,682	64	12,241,243	628	5,761,166	716	19,572,091	594,795	279,403,758
Rhode Island																		2,179	28,751,894	
South Carolina											20	1,776,191			200	1,499,687	220	3,275,878	673,265	70,725,580
South Dakota															3,211	1,558,581	3,211	2,048,163	7,936,163	24,192,785
Tennessee									175,542	62,884,847	111	5,705,908			458	4,666,604	176,111	73,284,359	997,169	140,007,987
Texas											22	749,157			1,197	4,000,397	1,219	4,749,554	725,266	184,376,642
Utah															26	483,917	26	483,917	31,794,499	33,361,596
Vermont															117	1	117	1	146,363	13,811,666
Virginia													750	30,520,925	531	5,457,138	1,281	40,984,063	1,345,393	245,296,304
Washington															1,012	3,059,360	1,012	3,059,360	13,807,679	197,773,159
West Virginia															324	975,701	324	975,701	842,281	105,696,646
Wisconsin											42	2,278,256			387	3,195,229	429	5,478,485	1,816,402	99,606,396
Wyoming															7,080	1,235,791	7,080	1,235,791	26,670,496	49,066,200
Total	976	1,326,873	4	2,527,668	199	8,953,741	500	5,751,178	405,466	241,683,709	1,135	84,944,651	876	49,965,341	59,203	168,196,443	469,170	671,962,523	394,657,721	6,184,381,917

APPENDIX H

Estimated tax levy, in dollars, that would be paid by the Federal departments, if applied, at local rates on Federal real estate and improvements in the various States—June 30, 1937

State	Agriculture	Commerce	Interior	Justice	Labor	Navy	Post Office	State	Treasury	War	Independent offices	Total
Alabama	\$101,217	\$2,346	\$4,222	\$167			\$152,111		\$29,293	\$276,996	\$730,602	\$1,296,954
Arizona	778,443	2,372	4,045,304				90,977		19,071	37,254	61,042	5,034,463
Arkansas	170,883	1,864	9,308				66,438		2,801	48,545	67,122	366,961
California	1,445,001	33,921	979,871	24,409	\$5,488	\$1,536,304	385,999		179,479	1,546,216	339,352	6,476,040
Colorado	1,032,912	2,997	490,867			4,331	127,745		89,931	91,055	45,687	1,885,525
Connecticut	806	16,492			39	60,228	241,873		95,630	1,833	43,281	460,182
Delaware	235	2,142					27,148		6,725	41,729		77,979
District of Columbia	65,385	59,303	6,408,296	19,254		346,110	112,588		678,657	505,553	2,369,225	10,569,981
Florida	127,155	26,968	26,714			186,286	304,960		126,003	146,415	70,051	1,008,942
Georgia	58,612	5,490	31,903	19,576			244,058		33,653	273,773	200,104	867,169
Idaho	859,968	697	994,795				62,802		21,830	9,443	29,941	1,979,476
Illinois	20,185	6,106			89	120,074	1,276,040		148,152	964,444	559,741	3,094,831
Indiana	12,469	2,899	174				311,637		3,319	122,795	130,744	584,037
Iowa	8,180	4,216	8,684		180		219,701		27,360	324,002	65,087	657,410
Kansas	6,353	287	29,790	74,091			132,184		437	511,126	83,447	837,715
Kentucky	25,580	1,200	18,312				155,885		80,512	296,154	81,579	659,222
Louisiana	92,556	8,531	1,254	5,378		45,915	162,726		133,388	827,711	42,383	1,319,842
Maine	42,376	25,085	6,351			218,714	138,817		32,458	113,487	69,715	644,269
Maryland	73,252	3,740	20,615			707,078	138,817		142,054	428,610	20,928	1,555,094
Massachusetts	944	28,998	6,210		19,206	1,238,524	944,125		177,284	1,266,968	433,482	4,110,311
Michigan	101,827	34,999	103,725	3,120	9,072		396,665		70,834	514,858	57,585	1,195,170
Minnesota	162,442	1,619	44,219	61			458,679		90,174	117,253	135,084	1,006,094
Mississippi	49,771	1,002		1,211			133,356		18,427	19,661	109,775	489,499
Missouri	723,392	3,494	2,680,063				271,457		254,883	250,966	52,999	882,289
Montana	39,568	657	416,366				3,212		3,212	1,275,940	12,822	4,792,689
Nebraska	145,856	1,938	3,234,234				104,199		16,285	174,122	26,129	777,326
Nevada	168,708	1,241				64,800	190,954		465		172	3,638,419
New Hampshire	51,226	19,530	7,654		5,040		105,373		1,468	2,608	21	279,419
New Jersey	217,013	1,352	617,910		5	309,542	526,738		45,390	1,124,137	813,008	2,902,265
New Mexico	21,886	67,144	510,921	9,855			56,330	\$12	15,777	5,854	31,220	945,473
New York	93,779	5,454	58,788		137,805	921,517	2,196,851		949,826	3,174,431	866,006	8,856,242
North Carolina	76,786	14	295,802			290	181,022		26,616	124,628	35,305	525,882
North Dakota	31,881	3,883	13,366	36,059	210		74,805		5,446	7,181	13,770	473,804
Ohio	32,967	373	435,603	5,415			559,248		73,729	243,799	381,714	1,343,889
Oklahoma	1,030,364	4,722	863,487			7,462	189,563		925	189,866	49,168	903,880
Oregon	69,315	683	39,934	53,852	1,362	654,201	135,706		69,372	159,041	62,524	2,332,678
Pennsylvania	100	4,566			80	113,624	1,607,811		170,513	318,328	422,731	3,338,730
Rhode Island	89,744	9,906	2,009			35,330	79,038		6,614	14,534	52,146	321,301
South Carolina	153,885	50	1,004,100				51,553		44,140	36,473	36,519	1,299,441
South Dakota	73,060	1,275	73,745				77,509		217	27,161		856,858
Tennessee							229,200		53,861	6,760	418,957	

Estimate tax levy, in dollars, that would be paid by the Federal departments, if applied, at local rates on Federal real estate and improvements in the various States—June 30, 1937—Continued

State	Agriculture	Commerce	Interior	Justice	Labor	Navy	Post Office	State	Treasury	War	Independent offices	Total
Texas.....	\$69,399	\$10,376	\$38,341	\$4,392	\$4,956	\$411	\$695,825	\$3,185	\$116,860	\$596,571	\$40,335	\$1,580,651
Utah.....	318,646	1,807	695,633	-----	-----	3,840	76,342	-----	176	102,373	10,088	1,208,905
Vermont.....	12,922	2,582	-----	-----	-----	-----	47,233	-----	10,165	45,630	105	118,637
Virginia.....	103,774	17,511	35,326	4,516	85	609,001	198,916	-----	37,382	277,779	297,022	1,582,312
Washington.....	456,802	11,219	1,777,854	23,892	-----	184,316	105,072	-----	119,679	362,327	46,639	3,087,794
West Virginia.....	85,966	411	3,864	23,150	-----	69,303	64,204	-----	2,616	7,212	18,765	275,491
Wisconsin.....	195,746	10,167	151,845	-----	-----	-----	266,664	-----	12,056	20,338	208,604	865,420
Wyoming.....	295,213	160	888,238	-----	-----	65,515	52,327	-----	4,586	84,223	95,595	1,485,857
Total.....	9,890,986	458,471	27,077,477	308,398	183,617	7,502,710	14,520,303	3,197	4,249,731	17,118,163	9,738,321	91,051,374

APPENDIX I

BUREAU OF THE BUDGET,
Washington, June 30, 1936.

To the heads of executive departments, independent establishments, and other Government agencies.

At a meeting of the National Emergency Council on December 17, 1935, the President appointed a committee, composed of the Attorney General, the Secretary of the Treasury, and the Acting Director of the Bureau of the Budget, to make a study of the problem arising from the acquisition of real property by the Federal Government and the consequent loss of tax revenues by the States and lesser political units because of the exemption of such property from State and local taxation.

To enable the committee to make an adequate study of the question of taxation, or compensation in lieu of taxation, on federally owned real property, it will be necessary for the committee to have information as to the extent, value, and use of all such property within the continental limits of the United States. For this purpose a questionnaire has been prepared, copies of which and of the accompanying memorandum are attached herewith.

Each department, establishment, and agency of the Government having control or custody of federally owned lands and improvements thereon is requested to fill out questionnaires for such lands and improvements, in accordance with the instructions of the accompanying memorandum. Copies of the questionnaire and memorandum will be supplied by the Procurement Division of the Treasury Department, and the filled out questionnaires will be returned to that agency. Inquiries regarding the information requested should also be directed to the Procurement Division.

The committee also desires an expression of your opinion (to accompany the filled out questionnaires) as to the extent to which present payments by the Federal Government, or the benefits of Federal ownership, compensate the State or political subdivision for loss of tax revenue.

In addition to the need for the requested information for the purpose of this tax study, it is believed that the collection and classification of this data will supply a complete and centralized inventory of Federal real property that can be utilized to advantage in future governmental operations. Your cooperation, therefore, in securing this data will be greatly appreciated.

D. W. BELL,
Acting Director of the Bureau of the Budget.

APPENDIX J

Form 8847
TREASURY DEPARTMENT
PROCUREMENT DIVISION
Public Building Branch

TREASURY DEPARTMENT

PROCUREMENT DIVISION

RECORD OF FEDERAL REAL ESTATE

1. State ----- County ----- City -----
2. Name of property -----
3. Custody—Bureau of ----- Department or agency -----
4. Acquired ----- 5. How acquired -----
(Year or period)
6. Area ----- acres. ----- acres. { Total acres -----
(Public domain) (Otherwise acquired) { Total sq. ft. -----
7. Use -----
8. Cost of land -- \$----- 9. Cost of improvements as of June 30,
1937 ----- \$-----
Estimated cost to complete. \$-----
10. Assessed valuation: 11. Tax rates:
- Land ----- \$----- State ----- \$-----
- Improvements ----- \$----- County ----- \$-----
- Total ----- \$----- City or town ----- \$-----
- Percent fair market School districts ----- \$-----
- value ----- %----- Other civil divisions ----- \$-----
- Fair market value -- \$----- Total ----- \$-----
- Estimated tax levy -- \$-----
12. Location -----
- Is property urban or rural? -----
13. Improvements -----
14. What land and improvements are in excess of needs? -----
15. Fiscal year 1937—Number of employees ----- Other occupants -----
Total -----
16. June 30, 1937—Number of employees ----- Other occupants -----
Total -----

REMARKS:

(Signed) ----- Date -----

INSTRUCTIONS FOR MAKING ENTRIES ON "RECORD OF FEDERAL REAL ESTATE"

Reports are to be submitted in duplicate (original white, duplicate yellow) of all real estate within the continental limits of the United States acquired since June 30, 1936. As the forms are completed they should be forwarded to the Procurement Division, Treasury Department. All reports must be filed not later than September 15, 1937.

Whenever, for the purpose of submitting the data, there is a question of jurisdiction between two or more agencies, a decision should be made so that the report will be filed by one agency and duplication of records avoided.

Reports are not required on real estate acquired as the result of loaning operations of a Federal agency and upon which an agency pays taxes to a State, county, municipality, or other public jurisdiction.

For the purpose of facilitating the use of Form 8847, "Record of Federal Real Estate," the following instructions are issued:

1. "STATE."—Enter the State and county in which the property is situated, and when it is in a city, town, or village the name should be entered. Should the tract be situated in two or more counties, separate sheets should be used for each county; if part lies in city and part in county, use separate sheets.

2. "NAME OF PROPERTY."—Enter the title or designation by which the property is known, as "Post Office and Courthouse," "Shenandoah National Park," "Fort McPherson," etc.

3. "CUSTODY OR CONTROL."—Enter the name of the bureau, unit, division, section, etc., having custody or control of the property, and the department, agency, or establishment, as "Bureau of Fisheries, Department of Commerce."

4. "DATE ACQUIRED."—Enter the year in which the property was acquired, or if comprising several parcels obtained at different times, enter the period, as "1882-95."

5. "HOW ACQUIRED."—Enter the method of acquisition, by the following designation and numerals where applicable; or by insertion of the appropriate designation:

- | | |
|--|-------------------|
| 1. Condemnation. | 7. Public domain. |
| 2. Devise. | 8. Purchase. |
| 3. Donation. | 9. Reclaimed. |
| 4. Exchange. | 10. Seizure. |
| 5. Forfeiture. | |
| 6. Judicial process or otherwise in collection of debts. | |

6. "AREA."—Enter the total area in acres, listing separately the acres acquired from the Public Domain and the acres otherwise acquired. (Note 5.)

Where square feet is the customary measurement, enter the number of such.

7. "USE."—Enter first the present predominant use of the property, together with not more than two or three additional minor uses if there be such, by the following designation and numerals where applicable, or by insertion of the appropriate designation:

- (1) Administration of Federal affairs.
- (2) Administration of justice.
- (3) Air commerce.
- (4) Care of aged and infirm.
- (5) Care of aliens.
- (6) Care of deaf and blind.
- (7) Care of Indians.
- (8) Care of insane.
- (9) Care of prisoners.
- (10) Care of the sick.
- (11) Care of veterans.
- (12) Collecting revenue.
- (13) Communication by postal service.
- (14) Communication by telephone, telegraph, and radio.
- (15) Conservation of big game.
- (16) Conservation of bird life.
- (17) Conservation of fish life.
- (18) Conservation of forests.
- (19) Conservation of mineral resources.
- (20) Conservation of petroleum resources.
- (21) Conservation of other plant life.
- (22) Conservation of scenic resources and memorials.
- (23) Conservation of soil.
- (24) Enactment of legislation.
- (25) Education.
- (26) Experiments and tests.
- (27) Flood control.
- (28) Highway commerce.
- (29) Housing.
- (30) Interment of the dead.
- (31) Land reclamation.
- (32) National defense—Army.
- (33) National defense—Navy.
- (34) Power development.
- (35) Prevention of smuggling.

- (36) Printed matter.
- (37) Production or storage of public moneys and assays.
- (38) Protection of public health.
- (39) Railway commerce.
- (40) Recreation.
- (41) Rural resettlement.
- (42) Storage and warehousing.
- (43) Surveys and maps.
- (44) Water commerce.
- (45) Weather forecasts.

8. "COST OF LAND."—Enter the cost of land, including improvements thereon at the times of acquisition, regardless of whether some or all of the improvements have been destroyed.

9. "COST OF IMPROVEMENTS."—Enter the original cost of the Federal improvements, together with the cost of subsequent additions and betterments as of June 30, 1937. Where funds are available and project is in process by contract, day labor, or otherwise, enter the estimated amount to complete such.

10. "ASSESSED VALUATION."—The analysis to be made from data submitted on these forms will be available for use in the study of taxation. As assessed value is the basis for taxes, it is important that estimates of value be furnished on the same basis as adjoining or similar property is assessed for tax purposes in this locality.

Enter separately the estimated assessed value of the land, the improvements and the total as of June 30, 1937.

It may be necessary to seek the cooperation of the assessors in the localities in which the property is situated in order to estimate the assessed values. Each assessing authority in practice may assess a property at some percentage, as 80 or 50 percent of its fair market value. This percent should be obtained and entered and the fair market value computed and entered. However, if it is not possible to obtain such cooperation, then it may become necessary to estimate the fair market value of the land and improvements, ascertain from the assessors the percentage of assessed value to fair market value employed, and enter the assessed value so computed, which will give a figure comparable to the assessed value of adjoining or similar properties that are recorded on the assessment rolls for tax purposes.

In instances where comparable assessed values are not available or cannot be computed as above, the fair market value of the land and improvements should be entered, in which cases strike out the words "assessed valuation" and substitute therefor "fair market value."

Where it is apparent that the assessed valuation as estimated and entered is inconsistent with the fair market value of the property, a note should be made under "Remarks," including an estimate of such fair market value.

11. "TAXES."—It is important in the studies that will be made to determine the estimated amount of revenue lost by taxing jurisdictions due to Federal tax-exempt properties. To arrive at these estimates, it will probably be necessary for agents having custody of Federal property to seek the opinion of taxing authorities.

From information obtained from such sources, enter the total tax rate per \$10.00, distributed into State, county, city, or town, school districts, and other civil divisions, which would apply to the property reported if it were in private ownership. Also enter under "Estimated Tax Levy" the amount of annual taxes which would be levied against this property if it were in private ownership.

12. "LOCATION."—Enter a description sufficient to identify the property; if urban, give name of street and number; if rural, give section, township, range, and meridian, or other adequate description. Also enter either "urban" or "rural" dependent on the location being within or outside of the boundaries of a city, town, or village.

13. "IMPROVEMENTS."—Enter a brief description of the more important improvements, and where practicable the number of structures and utilities or such information as will disclose the extent, by the following designation and numerals where applicable, or by insertion of the appropriate designation:

- | | |
|-------------------------------|---------------------------|
| (1) Abbatoirs. | (10) Bakeries. |
| (2) Auditoriums. | (11) Barns. |
| (3) Administration buildings. | (12) Barracks. |
| (4) Animal houses. | (13) Beacons for airways. |
| (5) Apartments. | (14) Boat houses. |
| (6) Appraisers stores. | (15) Border stations. |
| (7) Arsenals. | (16) Bulkheads. |
| (8) Asylums. | (17) Breakwaters. |
| (9) Assay offices. | (18) Bridges. |

- | | |
|-----------------------------|--------------------------------------|
| (19) Canals. | (71) Lifesaving stations. |
| (20) Cemeteries. | (72) Lighthouses. |
| (21) Chapels. | (73) Magazines. |
| (22) Chemical plants. | (74) Mess halls. |
| (23) Clubs. | (75) Mints. |
| (24) Comfort stations. | (76) Monuments. |
| (25) Courthouses. | (77) Museums. |
| (26) Customhouses. | (78) Navigation aids. |
| (27) Dams. | (79) Office buildings. |
| (28) Depots. | (80) Penitentiaries. |
| (29) Dispensaries. | (81) Post exchanges. |
| (30) Dormitories. | (82) Postoffices. |
| (31) Drainage. | (83) Postoffices and courthouses. |
| (32) Dwellings. | (84) Postoffices and customhouses. |
| (33) Drill halls. | (85) Power lines. |
| (34) Dry docks. | (86) Power plants. |
| (35) Electric substation. | (87) Pump houses. |
| (36) Experiment station. | (88) Quarantine stations. |
| (37) Farms. | (89) Quay walls. |
| (38) Fences. | (90) Radio stations. |
| (39) Fish-cultural station. | (91) Railways. |
| (40) Firebreaks. | (92) Recreation buildings. |
| (41) Fire lookout towers. | (93) Reformatories. |
| (42) Fire stations. | (94) Refrigerators. |
| (43) Foundries. | (95) Reservoirs. |
| (44) Fumigation houses. | (96) Retaining walls. |
| (45) Gaging stations. | (97) Revetments. |
| (46) Garages. | (98) Rifle ranges. |
| (47) Gas works. | (99) Rip rap. |
| (48) Grading. | (100) Round houses. |
| (49) Greenhouses. | (101) Sanatoriums. |
| (50) Guard stations. | (102) Schools. |
| (51) Gymnasiums. | (103) Seawalls. |
| (52) Hangars. | (104) Sewers. |
| (53) Heating plants. | (105) Septic tanks. |
| (54) Hospitals. | (106) Shops. |
| (55) Highways. | (107) Signal stations. |
| (56) Ice houses. | (108) Soil-erosion stations. |
| (57) Immigration stations. | (109) Spillways. |
| (58) Inspection stations. | (110) Steam lines. |
| (59) Incinerators. | (111) Storage sheds. |
| (60) Infirmaries. | (112) Tanks. |
| (61) Irrigation. | (113) Telephone and telegraph lines. |
| (62) Jails. | (114) Theaters. |
| (63) Jetties. | (115) Trails. |
| (64) Laboratories. | (116) Walks. |
| (65) Lavatories. | (117) Wells. |
| (66) Launchways. | (118) Warehouses. |
| (67) Landing fields. | (119) Water development. |
| (68) Laundries. | (120) Water systems. |
| (69) Levees. | (121) Wharves. |
| (70) Libraries. | |

14. "EXCESS NEEDS."—Enter by description or otherwise what land and improvements are surplus to actual needs.

15. "NUMBER OF PERSONS."—Enter separately the average number of Federal employees engaged on, and other persons occupying, the property during the fiscal year 1937.

16. Also enter separately the number of Federal employees engaged on, and other persons occupying, the property on June 30, 1937.

"REMARKS."—If it is necessary to clarify or expand the entries beyond the space provided, make such notations under Remarks.

THE JOURNAL OF THE AMERICAN MEDICAL ASSOCIATION
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APPENDIX A

RECAPITULATION OF FEDERAL REAL ESTATE AND IMPROVEMENTS, BY STATES, JUNE 30, 1937

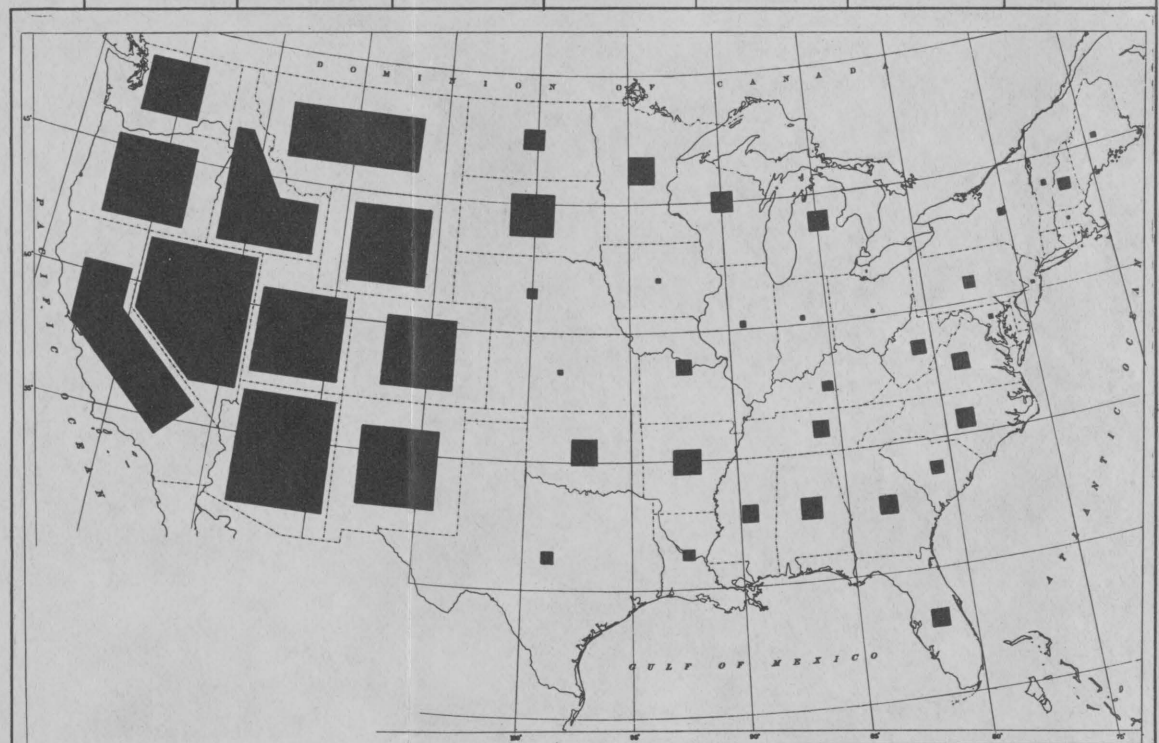
STATE	NO. OF PRO-JECTS	NO. OF COUNT-IES	NUMBER OF		ACREAGE OF FEDERAL REAL ESTATE			ACREAGE OF STATE		COST OF FEDERAL REAL ESTATE			ESTIMATED ASSESSED VALUATION OF FEDERAL REAL ESTATE			TOTAL ASSESSED VALUATION		FAIR MARKET VALUE OF FEDERAL REAL ESTATE AND IMPROVEMENTS	ESTIMATED TAX LEVY, IF APPLIED, ON FED. REAL ESTATE (Based on Local Rates)		
			COUNTIES	CITIES	PUBLIC DOMAIN	OTHERWISE ACQUIRED (PUR., COND., DON., ETC.)	TOTAL	TOTAL	FED. %	LAND	IMPROVEMENTS	TOTAL	LAND	IMPROVEMENTS	TOTAL	PRIVATE REAL ESTATE NOW BE-ING TAXED	% FED. TO PRI-VATE				
																					RURAL
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
ALABAMA	346	67	65	56	44,370	1,910,952	513	1,955,835	32,818,560	5.94	20,522,450	237,377,215	257,899,665	8,961,211	47,647,988	56,609,199	610,750,000	9.27	93,412,290	1,296,954	ALA.
ARIZONA	209	14	14	15	45,183,385	764,620	138	45,948,143	72,838,400	63.05	2,366,122	141,858,873	144,224,995	63,097,427	96,344,644	159,442,071	214,374,000	74.38	227,126,182	5,034,463	ARIZ.
ARKANSAS	331	75	75	49	1,122,371	1,187,599	189	2,310,159	33,616,000	6.87	5,565,829	99,735,819	105,301,648	5,021,603	4,208,603	9,230,206	306,342,000	3.01	21,174,594	366,961	ARK.
CALIFORNIA	869	58	57	131	38,898,174	416,508	2,941	39,317,623	99,617,280	39.46	22,503,922	350,556,475	373,060,397	142,026,966	80,021,573	222,048,539	5,413,916,000	4.09	438,771,002	6,476,040	CALIF.
COLORADO	291	63	62	50	21,778,580	340,535	43	22,119,158	66,341,120	33.34	3,673,065	43,099,848	46,772,913	40,997,672	19,304,191	60,301,863	702,320,000	8.58	100,203,912	1,885,525	COLO.
CONNECTICUT	180	8	8	43		6,500	252	6,752	3,084,800	.22	3,380,694	28,778,330	32,159,024	4,112,752	12,811,154	16,923,906	2,566,134,000	.66	18,489,456	460,182	CONN.
DELAWARE	74	3	3	14		17,086	189	17,275	1,257,600	1.36	3,695,771	48,649,254	52,345,025	3,652,369	10,186,698	13,839,067	297,692,000	4.65	14,340,492	77,979	DEL.
DIST. COLUMBIA	841			1			10,386	10,386	44,320	23.43	76,421,454	375,371,734	451,793,188	366,193,128	337,433,200	703,626,328	1,171,331,000	60.07	703,626,328	10,569,981	D. C.
FLORIDA	378	67	66	54	356,233	1,024,005	1,186	1,381,424	35,111,040	3.93	5,570,312	100,532,097	106,102,409	5,200,859	10,694,828	15,895,687	465,635,000	3.41	34,459,964	1,008,942	FLA.
GEORGIA	321	159	112	84		1,408,495	301	1,408,796	37,584,000	3.73	12,571,422	87,690,616	100,262,038	5,995,430	24,006,741	30,002,171	799,993,000	3.75	46,440,930	867,169	GA.
IDAHO	307	44	44	42	30,779,669	196,235	219	30,976,123	53,346,560	58.07	3,534,874	52,885,313	56,420,687	42,780,558	11,535,988	54,316,546	247,789,000	21.92	96,607,060	1,979,476	IDAHO
ILLINOIS	443	102	91	151		121,509	2,013	123,522	35,867,520	.34	21,280,237	199,251,743	220,531,980	12,254,773	34,312,762	46,567,535	3,741,468,000	1.24	119,561,151	3,094,831	ILL.
INDIANA	245	92	88	102		84,425	317	84,742	23,068,800	.32	5,067,922	53,839,110	58,907,032	4,782,030	16,549,363	21,331,393	3,277,252,000	.65	27,745,849	584,037	IND.
IOWA	179	99	81	79		35,444	188	35,632	35,575,040	.10	3,596,017	55,429,559	59,025,576	1,768,714	13,359,956	15,128,670	4,163,229,000	.36	25,676,699	657,410	IOWA
KANSAS	162	105	68	61	25,637	64,705	91	90,433	52,335,360	.17	1,177,224	49,572,763	50,749,987	3,274,537	23,638,606	26,913,143	1,738,100,000	1.54	42,448,129	837,715	KANS.
KENTUCKY	305	120	92	66		483,677	390	484,067	25,715,840	1.82	7,454,590	102,558,260	110,012,850	7,004,558	31,102,110	38,106,668	1,305,847,000	2.90	49,516,572	659,222	KY.
LOUISIANA	288	64	56	42	13,024	593,183	236	606,443	29,061,760	2.09	10,253,466	211,448,073	221,701,539	5,720,642	33,753,413	39,474,055	1,291,283,000	3.06	44,610,450	1,319,842	LA.
MAINE	231	16	16	64		78,976	1,007	79,983	19,132,800	.40	2,525,234	41,020,046	43,545,280	3,524,283	10,019,729	13,544,012	515,467,000	2.65	23,270,843	644,269	ME.
MARYLAND	162	24	22	24		120,543	516	121,059	6,362,240	1.82	11,141,422	121,788,574	132,929,996	8,081,250	61,104,311	69,185,561	1,919,854,000	3.60	98,532,418	1,535,094	MD.
MASSACHUSETTS	298	14	14	86		10,469	2,379	12,848	5,144,960	.25	18,748,699	168,818,163	187,566,862	42,650,561	69,266,921	111,917,482	5,742,162,000	1.95	154,288,647	4,110,311	MASS.
MICHIGAN	459	83	79	102	119,515	1,577,464	664	1,697,643	36,787,200	4.59	11,876,445	124,897,559	136,774,004	17,879,026	30,520,269	48,399,295	4,796,196,000	1.01	67,535,999	1,195,170	MICH.
MINNESOTA	261	87	67	68	2,042,023	1,346,149	1,787	3,389,959	51,749,120	6.52	8,609,215	67,110,486	75,719,701	6,207,261	10,486,744	16,694,005	1,205,877,000	1.38	42,403,995	1,006,094	MINN.
MISSISSIPPI	313	82	72	51	13,416	1,015,433	761	1,029,610	29,671,680	3.47	6,082,009	62,451,877	68,533,886	4,534,504	6,240,755	10,775,259	381,162,000	2.82	17,883,644	490,053	MISS.
MISSOURI	371	114	94	75		975,535	175	975,710	43,985,280	2.17	9,196,848	226,785,567	235,982,415	15,380,310	19,302,407	34,682,717	2,798,740,000	1.24	41,127,323	881,735	MO.
MONTANA	458	56	56	35	30,141,480	1,626,882	319	31,768,681	93,523,840	33.95	6,838,483	144,087,967	150,926,450	64,760,829	42,968,489	107,729,318	625,194,000	17.23	179,730,271	4,792,689	MONT.
NEBRASKA	185	93	70	44	284,699	168,780	136	453,615	49,157,120	.92	2,634,974	37,284,425	39,919,399	5,730,986	13,875,711	19,606,697	1,580,200,000	1.24	23,884,647	777,326	NEBR.
NEVADA	124	17	17	14	58,035,269	70,797	103	58,106,169	70,285,440	82.67	792,099	72,755,883	73,547,982	53,567,313	63,201,897	116,769,210	154,425,000	75.62	140,996,850	3,638,419	NEV.
NEW HAMPSHIRE	49	10	10	25		652,337	67	652,404	5,779,840	11.22	5,335,710	5,567,355	11,403,065	8,832,512	2,626,711	11,459,223	504,013,000	2.27	11,760,663	279,419	N. H.
NEW JERSEY	297	21	20	78		23,640	535	24,175	4,808,960	.50	10,906,286	146,302,928	157,209,214	19,303,215	40,559,125	59,862,340	4,952,213,000	1.15	99,455,110	2,902,265	N. J.
NEW MEXICO	277	31	31	15	26,588,941	1,107,074	171	27,696,186	78,401,920	35.32	2,985,835	47,447,328	50,433,163	26,492,887	15,956,752	42,449,639	151,697,000	28.00	70,892,510	945,473	N. M.
NEW YORK	701	62</																			

APPENDIX B

FEDERAL OWNERSHIP OF REAL ESTATE IN THE VARIOUS STATES, JUNE 30, 1937

STATE	ACREAGE							BARS REPRESENT PER CENT OF TOTAL ACREAGE OF EACH STATE OWNED BY THE UNITED STATES - SHADED PORTIONS INDICATING PUBLIC DOMAIN
	TOTAL OF STATE			OWNED BY THE UNITED STATES			% OF STATE TOTAL	
	PUBLIC DOMAIN	PRIVATE LAND	TOTAL	PUBLIC DOMAIN	ACQUIRED BY PURCHASE, DONATION, ETC.	TOTAL		
NEVADA	58,035,000	12,250,000	70,285,000	58,035,000	71,000	58,106,000	82.67	
ARIZONA	45,183,000	27,655,000	72,838,000	45,183,000	765,000	45,948,000	63.05	
UTAH	31,642,000	20,956,000	52,598,000	31,642,000	152,000	31,794,000	60.45	
IDAHO	30,780,000	22,567,000	53,347,000	30,780,000	196,000	30,976,000	58.07	
OREGON	27,700,000	33,488,000	61,188,000	27,700,000	628,000	28,328,000	46.29	
WYOMING	26,229,000	36,202,000	62,431,000	26,229,000	441,000	26,670,000	42.72	
CALIFORNIA	38,898,000	60,719,000	99,617,000	38,898,000	420,000	39,318,000	39.46	
NEW MEXICO	26,589,000	51,813,000	78,402,000	26,589,000	1,107,000	27,696,000	35.32	
MONTANA	30,142,000	63,382,000	93,524,000	30,142,000	1,627,000	31,769,000	33.95	
COLORADO	21,779,000	44,562,000	66,341,000	21,779,000	340,000	22,119,000	33.34	
WASHINGTON	13,439,000	29,336,000	42,775,000	13,439,000	369,000	13,808,000	32.28	
DISTRICT COLUMBIA		44,000	44,000		10,000	10,000	23.43	
SOUTH DAKOTA	7,220,000	41,976,000	49,196,000	7,220,000	716,000	7,936,000	16.13	
NEW HAMPSHIRE		5,780,000	5,780,000		652,000	652,000	11.22	
ARKANSAS	1,122,000	32,494,000	33,616,000	1,122,000	1,188,000	2,310,000	6.87	
MINNESOTA	2,042,000	49,707,000	51,749,000	2,042,000	1,348,000	3,390,000	6.52	
OKLAHOMA	2,576,000	41,849,000	44,425,000	2,576,000	233,000	2,809,000	6.31	
ALABAMA	44,000	32,775,000	32,819,000	44,000	1,912,000	1,956,000	5.94	
WEST VIRGINIA		15,374,000	15,374,000		842,000	842,000	5.48	
VIRGINIA		25,768,000	25,768,000		1,345,000	1,345,000	5.22	
WISCONSIN	420,000	34,944,000	35,364,000	420,000	1,397,000	1,817,000	5.11	
MICHIGAN	120,000	36,667,000	36,787,000	120,000	1,578,000	1,698,000	4.59	
NORTH CAROLINA		31,194,000	31,194,000		1,290,000	1,290,000	4.12	
FLORIDA	356,000	34,755,000	35,111,000	356,000	1,025,000	1,381,000	3.93	
NORTH DAKOTA	1,186,000	43,731,000	44,917,000	1,186,000	579,000	1,765,000	3.84	
GEORGIA		37,584,000	37,584,000		1,409,000	1,409,000	3.73	
TENNESSEE		26,680,000	26,680,000		997,000	997,000	3.68	
MISSISSIPPI	13,000	29,659,000	29,672,000	13,000	1,017,000	1,030,000	3.47	
SOUTH CAROLINA		19,517,000	19,517,000		673,000	673,000	3.40	
VERMONT		5,839,000	5,839,000		146,000	146,000	2.51	
MISSOURI		43,985,000	43,985,000		976,000	976,000	2.17	
LOUISIANA	13,000	29,049,000	29,062,000	13,000	593,000	606,000	2.09	
PENNSYLVANIA		28,692,000	28,692,000		595,000	595,000	2.07	
KENTUCKY		25,716,000	25,716,000		484,000	484,000	1.88	
MARYLAND		6,362,000	6,362,000		121,000	121,000	1.82	
DELAWARE		1,257,000	1,257,000		17,000	17,000	1.36	
NEBRASKA	285,000	48,872,000	49,157,000	285,000	169,000	454,000	.92	
NEW YORK		30,498,000	30,498,000		161,000	161,000	.53	
NEW JERSEY		4,809,000	4,809,000		24,000	24,000	.50	
TEXAS		167,935,000	167,935,000		725,000	725,000	.43	
MAINE		19,133,000	19,133,000		80,000	80,000	.40	
ILLINOIS		35,867,000	35,867,000		124,000	124,000	.34	
INDIANA		23,069,000	23,069,000		85,000	85,000	.32	
OHIO		26,074,000	26,074,000		70,000	70,000	.27	
MASSACHUSETTS		5,145,000	5,145,000		13,000	13,000	.25	
CONNECTICUT		3,085,000	3,085,000		7,000	7,000	.22	
KANSAS	26,000	52,309,000	52,335,000	26,000	64,000	90,000	.17	
RHODE ISLAND		683,000	683,000		2,000	2,000	.32	
IOWA		35,575,000	35,575,000		36,000	36,000	.10	
TOTAL	365,839,000	1,537,382,000	1,903,221,000	365,839,000	28,819,000	394,658,000	20.74	

SHADED AREAS REPRESENT THE EQUIVALENT PERCENTAGE OF FEDERAL REAL ESTATE IN THE VARIOUS STATES



SHADED AREAS REPRESENT THE EQUIVALENT PERCENTAGE OF FEDERAL REAL ESTATE IN THE VARIOUS STATES

APPENDIX C

FEDERAL AID TO THE STATES AND THE ESTIMATED ANNUAL TAX LEVY, IF APPLIED, ON ALL FEDERAL REAL ESTATE

STATE	TOTAL COST OF FEDERAL REAL ESTATE AND IMPROVEMENTS	ESTIMATED FAIR MARKET VALUE OF FEDERAL REAL ESTATE AND IMPROVEMENTS	EST. TAX LEVY IF APPLIED FED. REAL ESTATE (Based on fair market value at local rates)	AVERAGE ANNUAL FEDERAL AID TO STATES (Fiscal Year Periods)						TOTAL LENGTH OF BARS REPRESENTS ANNUAL AV. FED. AID TO STATES FOR 1928-1937 - COL. 9 BLACK PORTION REPRESENTS THE ESTIMATED ANNUAL TAX LEVY (1935 or 1936), IF APPLIED. TO ALL FEDERAL REAL ESTATE - COL. 4 LENGTH OF BAR TO PORTION WITH HORIZONTAL LINE REPRESENTS FEDERAL AID EXCEPT F.E.R.A., C.W.A. AND W.P.A. - COL. 10										
				1928-30	1931-33	1934-1937		1928-1937		5	10	15	20	25	30	35	40	45	50	
						TOTAL INCL. F.E.R.A., C.W.A.-W.P.A.	EXCLUDING F.E.R.A., C.W.A.-W.P.A.	TOTAL INCL. F.E.R.A., C.W.A.-W.P.A.	EXCLUDING F.E.R.A., C.W.A.-W.P.A.											
1	2	3	4	5	6	7	8	9	10	MILLIONS OF DOLLARS										
New York	460,429,000	361,222,000	8,856,000	8,864,000	13,871,000	296,860,000	39,476,000	106,535,000	20,718,000	<div></div>										
Pennsylvania	279,404,000	152,661,000	3,339,000	6,834,000	10,791,000	190,071,000	23,118,000	69,233,000	13,560,000	<div></div>										
Illinois	220,532,000	119,561,000	3,095,000	5,824,000	9,441,000	143,528,000	27,312,000	52,934,000	14,174,000	<div></div>										
Ohio	177,722,000	86,335,000	1,344,000	5,196,000	9,441,000	133,688,000	21,858,000	49,422,000	12,145,000	<div></div>										
California	373,060,000	438,771,000	6,476,000	5,732,000	9,211,000	117,094,000	26,625,000	44,015,000	13,860,000	<div></div>										
Texas	184,377,000	86,767,000	1,581,000	7,313,000	12,831,000	75,901,000	28,168,000	32,047,000	16,107,000	<div></div>										
Massachusetts	187,567,000	154,289,000	4,110,000	3,075,000	5,011,000	88,049,000	13,743,000	32,017,000	7,279,000	<div></div>										
Michigan	136,774,000	67,536,000	1,195,000	4,095,000	6,901,000	79,010,000	14,910,000	30,003,000	8,637,000	<div></div>										
New Jersey	157,209,000	99,455,000	2,902,000	2,239,000	3,341,000	68,746,000	9,662,000	24,776,000	5,082,000	<div></div>										
Missouri	235,982,000	41,127,000	882,000	4,215,000	6,491,000	58,055,000	14,564,000	22,921,000	8,425,000	<div></div>										
Wisconsin	99,606,000	38,002,000	865,000	4,182,000	5,931,000	58,450,000	12,008,000	22,858,000	7,378,000	<div></div>										
Minnesota	75,720,000	42,404,000	1,006,000	3,593,000	6,162,000	53,723,000	12,881,000	21,160,000	7,547,000	<div></div>										
Indiana	58,907,000	27,746,000	584,000	3,854,000	5,204,000	53,918,000	12,569,000	20,993,000	7,212,000	<div></div>										
Oklahoma	34,173,000	57,618,000	904,000	3,237,000	5,411,000	40,680,000	10,599,000	16,443,000	6,417,000	<div></div>										
Kansas	50,750,000	42,448,000	838,000	3,559,000	5,691,000	33,713,000	9,880,000	14,323,000	6,400,000	<div></div>										
Georgia	100,262,000	46,441,000	867,000	2,673,000	6,481,000	33,118,000	7,060,000	14,091,000	5,407,000	<div></div>										
Alabama	257,900,000	93,412,000	1,297,000	3,029,000	4,181,000	34,060,000	9,185,000	13,759,000	5,469,000	<div></div>										
Washington	197,773,000	187,675,000	3,088,000	2,256,000	3,931,000	31,661,000	9,110,000	12,617,000	5,101,000	<div></div>										
Iowa	59,026,000	25,677,000	657,000	4,004,000	5,843,000	27,945,000	10,761,000	12,599,000	6,873,000	<div></div>										
Louisiana	221,702,000	44,610,000	1,320,000	1,716,000	3,364,000	30,942,000	5,755,000	12,008,000	3,614,000	<div></div>										
Tennessee	140,008,000	61,676,000	857,000	2,742,000	4,879,000	28,395,000	8,295,000	12,006,000	5,307,000	<div></div>										
North Carolina	80,937,000	43,483,000	526,000	2,549,000	5,081,000	28,294,000	9,588,000	11,976,000	5,741,000	<div></div>										
Colorado	46,773,000	100,204,000	1,886,000	2,320,000	4,403,000	29,058,000	8,214,000	11,928,000	4,982,000	<div></div>										
Kentucky	110,013,000	49,517,000	659,000	2,746,000	4,182,000	28,553,000	7,865,000	11,828,000	4,934,000	<div></div>										
Arkansas	105,302,000	21,175,000	367,000	1,831,000	3,970,000	28,965,000	7,880,000	11,567,000	4,563,000	<div></div>										
West Virginia	105,697,000	22,674,000	275,000	1,623,000	2,636,000	30,099,000	4,584,000	11,453,000	2,949,000	<div></div>										
Florida	106,102,000	34,460,000	1,009,000	1,729,000	3,019,000	29,292,000	6,133,000	11,347,000	3,700,000	<div></div>										
Dist. Columbia	451,793,000	703,626,000	10,570,000	9,125,000	9,072,000	14,641,000	5,496,000	10,947,000	7,900,000	<div></div>										
Nebraska	39,919,000	23,895,000	777,000	2,569,000	4,979,000	24,078,000	9,330,000	10,543,000	5,628,000	<div></div>										
Mississippi	68,534,000	17,884,000	490,000	2,130,000	2,658,000	26,093,000	9,435,000	10,294,000	4,743,000	<div></div>										
Virginia	245,296,000	125,136,000	1,582,000	2,462,000	4,283,000	22,282,000	7,678,000	9,677,000	4,809,000	<div></div>										
South Dakota	24,193,000	47,109,000	1,299,000	1,672,000	3,429,000	23,412,000	5,178,000	9,505,000	3,428,000	<div></div>										
South Carolina	70,726,000	19,845,000	321,000	1,784,000	3,342,000	21,924,000	5,508,000	9,018,000	3,546,000	<div></div>										
Montana	150,926,000	179,730,000	4,793,000	2,627,000	4,867,000	19,223,000	6,922,000	8,907,000	4,807,000	<div></div>										
Maryland	132,930,000	98,532,000	1,535,000	1,440,000	2,436,000	22,674,000	6,200,000	8,851,000	3,360,000	<div></div>										
Oregon	135,707,000	134,660,000	2,333,000	2,511,000	4,507,000	19,100,000	7,229,000	8,707,000	4,751,000	<div></div>										
Connecticut	32,159,000	18,489,000	460,000	1,592,000	2,180,000	21,835,000	5,413,000	8,566,000	3,064,000	<div></div>										
North Dakota	11,580,000	20,043,000	474,000	1,768,000	2,882,000	21,016,000	4,989,000	8,527,000	3,215,000	<div></div>										
New Mexico	50,433,000	70,893,000	946,000	1,958,000	3,665,000	13,317,000	4,912,000	6,314,000	3,513,000	<div></div>										
Arizona	144,225,000	227,126,000	5,035,000	1,569,000	3,675,000	12,822,000	4,634,000	6,023,000	3,295,000	<div></div>										
Utah	33,362,000	74,906,000	1,209,000	1,617,000	2,558,000	13,789,000	4,416,000	5,989,000	2,866,000	<div></div>										
Idaho	56,421,000	96,607,000	1,979,000	1,617,000	2,892,000	12,064,000	4,417,000	5,526,000	2,978,000	<div></div>										
Wyoming	49,066,000	82,822,000	1,486,000	2,859,000	3,456,000	8,723,000	4,269,000	5,012,000	3,530,000	<div></div>										
Maine	43,545,000	23,271,000	644,000	1,310,000	2,516,000	10,334,000	3,394,000	4,721,000	2,409,000	<div></div>										
Rhode Island	28,752,000	10,505,000	219,000	797,000	1,644,000	9,317,000	3,080,000	3,920,000	1,842,000	<div></div>										
Nevada	73,548,000	140,997,000	3,638,000	1,159,000	2,374,000	5,814,000	3,514,000	3,117,000	2,351,000	<div></div>										
New Hampshire	11,403,000	11,761,000	279,000	793,000	1,301,000	7,186,000	2,449,000	3,061,000	1,483,000	<div></div>										
Vermont	13,812,000	6,949,000	119,000	862,000	1,241,000	4,496,000	2,028,000	2,201,000	1,279,000	<div></div>										
Delaware	52,345,000	14,340,000	78,000	704,000	1,017,000	3,377,000	1,936,000	1,700,000	1,222,000	<div></div>										
TOTAL	6,184,382,000	4,696,062,000	91,051,000	145,955,000	238,618,000	2,189,385,000	484,230,000	857,985,000	289,600,000											

"FEDERAL AID" INCLUDES -

AGRICULTURE

Experiment Stations

Extension Work

Forest Funds

Highways

INTERIOR

Colleges

Mineral Leasing Act

Special Funds

Vocational Education

Education

Reclamation

LABOR

Employment Service

NAVY

State Marine Schools

TREASURY

Education of Blind

WAR

National Guard

INDEPENDENT OFFICES

Federal Water Power

Homes for Soldiers & Sailors

Fed. Emerg. Relief Adm.

Civil Works Administration

Works Progress Administration

Public Works Administration

Social Security Act

Tennessee Valley Authority

ANNUAL AVERAGE FEDERAL AID AND ESTIMATED TAX LEVY

APPLICABLE TO ALL STATES

MILLIONS OF DOLLARS							
100	200	300	400	500	600	700	800

"FEDERAL AID" INCLUDES -

AGRICULTURE
Experiment Stations
Extension Work
Forest Funds
Highways

INTERIOR
Colleges
Mineral Leasing Act
Special Funds
Vocational Education
Education
Reclamation

LABOR
Employment Service

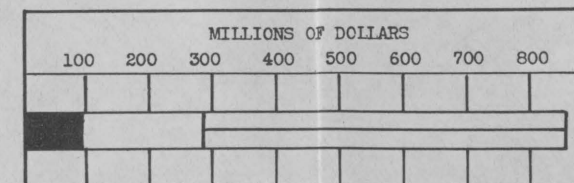
NAVY
State Marine Schools

TREASURY
Education of Blind

WAR
National Guard

INDEPENDENT OFFICES
Federal Water Power
Homes for Soldiers & Sailors
Fed. Emerg. Relief Adm.
Civil Works Administration
Works Progress Administration
Public Works Administration
Social Security Act
Tennessee Valley Authority

ANNUAL AVERAGE FEDERAL AID AND ESTIMATED TAX LEVY
APPLICABLE TO ALL STATES



APPENDIX D

RECAPITULATION OF FEDERAL REAL ESTATE, BY AGENCIES, JUNE 30, 1937

DEPARTMENT AND AGENCY		GENERAL CHARACTER OF USE OF REAL ESTATE	NO. OF PRO- JECTS	PROJECTS LO- CATED IN			ACREAGE OF FEDERAL REAL ESTATE					COST OF FEDERAL REAL ESTATE			ESTIMATED ASSESSED VALUATION OF FEDERAL REAL ESTATE			ESTIMATED TAX LEVY IF APPLIED AT LOCAL RATES	FAIR MARKET VALUE	
				ST.	CO.	CITIES	PUBLIC DOMAIN	OTHERWISE ACQUIRED		TOTAL	PER CENT OF		LAND	IMPROVEMENTS	TOTAL	LAND	IMPROVEMENTS			TOTAL
								RURAL	URBAN		FED. TOTAL	U.S. TOTAL								
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
AGRICULTURE																				
1	OFFICE OF THE SECRETARY	EXPERIMENTS AND TESTS	1	1	1			12,230		12,230			683,533	4,161,039	4,844,572	546,826	3,200,000	3,746,826	56,190	4,683,533
2	AGRICULTURAL ENGINEERING	EXPERIMENTS AND TESTS	3	3	3	2		18		18				231,500	231,500	481	106,250	106,731	3,644	194,463
3	ANIMAL INDUSTRY	EXPERIMENTS AND TESTS	10	8	10	1	101,313	2,228	44	103,585	.03	.01	78,188	1,087,714	1,165,902	233,853	399,033	632,886	23,122	1,052,214
4	BIOLOGICAL SURVEY	BIRD REFUGES	123	29	110	1	440,017	1,148,963	1	1,588,981	.40	.08	7,386,283	7,368,958	14,755,241	5,476,702	2,150,741	7,627,443	194,726	13,563,326
5	CHEMISTRY AND SOILS	EXPERIMENTS AND TESTS	4	3	4	2		10	2	12			120	319,000	319,120	3,120	91,602	94,722	4,801	212,685
6	DAIRY INDUSTRY	EXPERIMENTS AND TESTS	4	4	4			640		640				105,417	105,417	40,000	26,594	66,594	1,735	87,312
7	ENTOMOLOGY AND PLANT QUAR.	EXPERIMENTS AND TESTS	3	2	2	2			2	2			104,976	29,900	134,876	105,276	18,560	123,836	1,913	129,453
8	EXTENSION SERVICE	RECREATION	1	1	1									6,000	6,000		2,000	2,000	66	4,000
9	FARM SECURITY ADMINISTRATION	RURAL RESETTLEMENT	600	44	490	1		6,389,580	75	6,389,655	1.62	.33	35,317,806	68,364,656	103,682,462	23,675,913	16,072,539	39,748,452	1,167,249	83,010,116
10	FOREST SERVICE	CONSERVATION OF FORESTS	1,210	42	647	173	135,661,640	16,235,085	764	151,897,489	38.49	7.99	55,590,312	268,763,495	324,353,807	296,585,330	36,139,122	332,724,452	8,285,524	530,548,025
11	PLANT INDUSTRY	EXPERIMENTS AND TESTS	55	26	50	10	1,600	8,021	409	10,030			781,937	2,021,776	2,803,713	4,717,324	840,691	5,558,015	102,439	7,584,215
12	PUBLIC ROADS	HIGHWAY COMMERCE	5	5	5	3		69	7	76			159,040	1,245,430	1,404,470	113,012	463,832	576,844	23,567	1,060,145
13	SOIL CONSERVATION SERVICE	CONSERVATION OF SOIL	22	11	20	2		6,046	1	6,047			275,789	221,759	497,548	103,567	97,542	201,109	5,793	514,386
14	WEATHER BUREAU	WEATHER FORECASTS	40	27	38	32	1	88	28	117			162,662	756,916	919,578	273,839	511,055	784,894	20,217	1,049,431
TOTAL			2,080				136,204,571	23,802,978	1,333	160,008,882	40.54	8.41	100,540,646	354,683,560	455,224,206	331,875,243	60,119,561	391,994,804	9,890,966	643,693,304
COMMERCE																				
15	AIR COMMERCE	AIR COMMERCE	2,106	46	760	8	21,398	284	49	21,731			80,962	5,265,653	5,346,615	52,207	524,767	576,974	16,830	1,012,773
16	COAST AND GEODETIC SURVEY	SURVEYS AND MAPS	3	3	3		173	5		178				27,800	27,800	2,630	12,040	14,670	445	29,140
17	FISHERIES	CONSERVATION OF FISH LIFE	76	38	67	17	5,294	6,105	243	11,642			374,498	2,919,329	3,293,827	366,421	1,343,646	1,710,067	51,884	2,665,831
18	LIGHTHOUSES	PROTECTION OF WATER COMMERCE	907	29	245	120	19,540	7,803	285	27,628	.01		854,645	23,442,104	24,296,749	2,560,975	8,514,595	11,075,570	329,642	16,662,036
19	STANDARDS	EXPERIMENTS AND TESTS	4	2	2	1		200	55	255			812,923	3,151,894	3,964,817	870,576	3,098,122	3,968,698	52,670	3,924,022
TOTAL			3,096				46,405	14,397	632	61,434	.01		2,123,028	34,806,780	36,929,808	3,852,809	13,493,170	17,345,979	458,471	24,563,802
INTERIOR																				
20	COLUMBIA INST. FOR THE DEAF	CARE OF THE DEAF	1			1				103			120,000	726,500	846,500	768,435	726,500	1,494,935	22,423	1,494,935
21	FREEDMEN'S HOSPITAL	CARE OF THE SICK	1			1				11				1,260,200	1,260,200	287,496	1,260,200	1,547,696	23,215	1,547,696
22	GENERAL LAND OFFICE	CONTROL OF THE PUBLIC LANDS	675	24	675		54,659,873			54,659,873	13.85	2.87				42,864,713		42,864,713	1,335,378	68,334,775
23	GEOLOGICAL SURVEY	SURVEYS AND MAPS	2	2	2		25			25				131,565	131,565	2,407	23,843	26,250	627	45,000
24	GRAZING DIVISION	GRAZING	176	10	176		109,825,489			109,823,489	27.83	5.78				84,440,265		84,440,265	2,301,619	136,825,514
25	INDIAN AFFAIRS	CARE OF INDIANS	831	24	343	40	50,592,542	1,594,371	1,407	52,188,320	13.22	2.74	5,240,551	82,899,062	88,139,613	150,260,219	43,362,993	193,623,212	6,313,346	330,658,758
26	MINES	EXPERIMENTS AND TESTS	13	8	10	9		107	41	148			476,991	2,255,187	2,732,178	274,777	1,511,161	1,785,938	51,559	2,878,999
27	NATIONAL PARK SERVICE	CONS. OF SCENIC RESOURCES	1,014	37	188	22	11,765,017	1,117,221	6,019	12,888,257	3.26	.68	70,475,633	247,412,481	317,888,114	323,619,932	192,263,080	515,883,012	9,716,909	575,467,121
28	RECLAMATION	LAND RECLAMATION	134	14	95	26	1,057,661	384,776	1,289	1,443,726	.37	.07	9,049,513	394,673,645	403,723,158	7,543,279	247,578,513	255,121,792	7,186,493	370,522,079
29	ST. ELIZABETH'S HOSPITAL	CARE OF THE INSANE	4	1	1	1		391	438	829			440,220	7,260,000	7,700,220	906,396	7,488,000	8,394,396	125,908	8,394,396
TOTAL			2,851				227,898,607	3,096,866	9,308	231,004,761	58.53	12.14	85,802,908	736,618,640	822,421,548	610,967,919	494,214,290	1,105,182,209	27,077,477	1,496,169,273
JUSTICE																				
30	NAT. TRAINING SCHOOL FOR BOYS	CARE OF PRISONERS	1			1				317			60,000	644,499	704,499	633,640	650,000	1,283,640	19,254	1,283,640
31	PRISONS	CARE OF PRISONERS	22	18	21	3		21,455	31	21,486	.01		1,355,986	23,756,096	25,112,082	1,120,365	15,171,626	16,291,991	289,144	22,795,915
TOTAL			23					21,455	348	21,803	.01		1,415,986	24,400,595	25,816,581	1,754,005	15,821,626	17,575,631	308,398	24,079,555
LABOR																				
32	IMMIGRATION	CARE OF ALIENS	9	7	8	7			16	45			211,350	8,522,872	8,734,222	1,389,555	4,969,733	6,359,288	180,184	6,916,606
33	U.S. HOUSING CORPORATION	HOUSING	13	9	12	13			11	11			28,136	28,136	28,136	26,855	3,433	3,433	127,150	127,150
TOTAL			22					16	56	72			239,486	8,522,872	8,762,358	1,416,410	4,969,733	6,386,143	183,617	7,043,756
NAVY																				
34	YARDS AND DOCKS	NATIONAL DEFENSE	165	24	73	27	427,450	47,538	4,978	479,966	.12	.03	24,548,343	488,672,831	513,221,174	64,688,891	181,579,519	246,268,410	7,502,710	343,481,286
POST OFFICE																				
35	FOURTH ASST. POSTMASTER GENERAL	POSTAL SERVICE	2,446	48	1661	2,446			1,361	1,361			123,611,733	410,587,970	534,199,703	111,385,616	271,425,817	382,811,433	14,520,303	500,989,689
STATE																				
36	BOUNDARY COMM., U.S. AND CANADA	BOUNDARY MARKERS	50	10	50									113,092	113,092					113,092
37	BOUNDARY COMM., U.S. AND MEXICO	RIVER CONTROL	17	4	12	1		5,658	106	5,764			239,199	2,332,850	2,572,049	90,496	17,598	108,094	3,197	265,928
TOTAL			67					5,658	106	5,764			239,199	2,445,942	2,685,141	90,496	17,598	108,094	3,197	379,020
TREASURY																				
38	CHIEF CLERK	ADMINISTRATION FEDERAL AFF.	35			1			28	28			2,868,183	12,039,918	14,908,101	22,616,138	14,370,200	36,986,338	554,791	36,986,338
39	COAST GUARD	PROTECTION OF WATER COMMERCE	326	28	126	16	821	1,453	35	2,30										

APPENDIX E

ACREAGE AND COST OF FEDERAL REAL ESTATE AND IMPROVEMENTS IN THE VARIOUS STATES UNDER THE CUSTODY OF FEDERAL
DEPARTMENTS AND AGENCIES, JUNE 30, 1937

STATE	A G R I C U L T U R E																												St.		
	Office of the Secretary		Agricultural Engineering		Animal Industry		Biological Survey		Chemistry and Soils		Dairy Industry		Entomology and Plant Quarantine		Extensive Service		Farm Security Administration		Forest Service		Plant Industry		Public Roads		Soil Conservation Service		Weather Bureau			TOTAL	
	Acres	Cost	Ac	Cost	Acres	Cost	Acres	Cost	Ac	Cost	Ac	Cost	Ac	Cost	Ac	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Ac	Cost	Acres	Cost	Ac	Cost		Acres	Cost
Alabama			4	113,000	40	-	523	-									1,313,195	7,420,356	377,108	2,657,436							1	30,413	1,690,871	10,221,205	Ala.
Arizona					20	41,527											3,517	858,798	11,504,706	16,283,836	295	14,138			258	84,960	1	239	11,508,797	17,283,498	Ariz.
Arkansas							104,181	666,143									144,602	4,224,133	1,875,556	7,546,664									2,124,339	12,436,940	Ark.
California							19,849	185,515									2,075	751,411	19,241,788	49,524,923	716	261,014	15	860,000			10,699	19,264,443	51,593,562	Calif.	
Colorado																	198,632	1,344,520	13,548,044	11,458,383	202	38,756	6	166,232					13,746,884	13,007,891	Colo.
Connecticut																	6,260	248,138			1	3,690							6,261	251,828	Conn.
Delaware																	4,225	380,855											4,225	380,855	Del.
Dist. of Col.													1	125,976							397	722,576					1	237,000	399	1,085,552	D.C.
Florida							39,265	456,166	11	138,120							211,881	1,426,401	988,403	3,338,431	98	172,103					1	17,212	1,239,659	5,548,433	Fla.
Georgia							301,562	521,769							6,000		469,680	3,142,160	487,439	5,424,492	92	50,314			981	37,150			1,259,754	9,181,885	Ga.
Idaho					28,363	140,769		1	24,500								56,746	332,934	19,840,976	30,729,942									19,926,086	31,228,145	Idaho
Illinois							7,445	156,261									9,445	837,447	74,864	2,363,283					430	4,648	1	8,725	92,185	3,370,364	Ill.
Indiana																	37,652	2,070,209	27,444	364,254									65,096	2,434,463	Ind.
Iowa							24,441	139,409	1	87,800							1,390	249,384	98	49,068					2	6,000	1	11,816	25,933	543,477	Iowa
Kansas																	27,916	313,187			40	4,105					1	11,972	27,957	329,264	Kans.
Kentucky																	114,755	1,997,454	281,085	2,985,541									395,840	4,982,995	Ky.
Louisiana					1,177	141,070	2,369	180									26,148	1,155,190	481,837	2,293,408	204	9,755							511,735	3,599,603	La.
Maine							684	4,652									9,995	851,198	45,769	727,734	105	4,484							56,553	1,588,068	Me.
Maryland	12,230	4,844,572			49	93,375	8,241	172,104									43,429	11,201,690											63,949	16,311,741	Md.
Massachusetts																			1,600	2,100							1	5,754	1,601	7,854	Mass.
Michigan							30,036	351,395									38,915	806,322	1,533,186	7,099,261							1	40,932	1,602,138	8,297,910	Mich.
Minnesota							34,224	271,682									99,763	2,469,081	2,158,418	5,069,616							1	9,669	2,292,406	7,820,048	Minn.
Mississippi			14	108,500			433										114,943	2,132,999	868,302	5,412,263	333	133,823							984,025	7,787,585	Miss.
Missouri							14,221	483,766									13,436	628,941	807,938	4,258,884					415	64,791	1	23,038	836,011	5,459,420	Mo.
Montana					72,950	509,895	64,836	687,319			19,684						1,086,650	5,208,622	16,250,777	19,633,486	300	18,482					1	10,368	17,475,514	26,087,856	Mont.
Nebraska							126,190	1,409,295									47,903	1,764,099	206,143	438,381	160	8,625					1	3,819	380,397	3,624,219	Nebr.
Nevada							169,079	146,510											4,986,053	1,658,841	160	15,065							5,155,292	1,820,416	Nev.
New Hampshire																			648,345	7,918,037									648,345	7,918,037	N.H.
New Jersey					44	140,859											1,234	2,248,261									1	26,161	1,279	2,415,281	N.J.
New Mexico							3,193	13,250									195,797	739,640	8,750,240	10,974,688	522	30,301							8,949,752	11,757,879	N.M.
New York																	43,485	2,406,473							224	12,090	1	14,137	43,710	2,432,700	N.Y.
North Carolina							65,426	623,023									67,863	6,578,137	712,475	9,158,051	176	78,029					1	7,440	845,941	16,444,680	N.Car.
North Dakota							134,510	3,335,276			27,315						406,421	1,671,833	520	22,757	960	140,638			159	2,400	4	21,209	542,574	5,221,428	N.Dak.
Ohio																	31,577	8,100,531	25,470	302,088					637	26,927	1	27,497	57,685	8,457,043	Ohio
Oklahoma							80,933	1,181,351		160	21,118						34,327	1,873,162	133,720	503,230	640	91,593					1	12,039	249,781	3,682,493	Okla.
Oregon							159,367	1,240,912					1				113,625	860,905	13,744,997	33,304,694	541	39,925							14,018,531	35,446,436	Oreg.
Pennsylvania																	13,361	1,258,435	529,076	6,875,157	1								542,438	8,133,592	Pa.
Rhode Island																											1	8,703	1	8,703	R.I.
South Carolina							40,971	296,243									98,426	3,084,988	484,199	4,921,559	454	88,799			1	59,439			624,051	8,451,028	S.Car.
South Dakota							30,641	1,321,155									524,945	2,189,293	1,077,215	1,369,687	360	50,260							1,633,161	4,930,395	S.Dak.
Tennessee							20	15,807			480	37,300																			

APPENDIX E—Continued

ACREAGE AND COST OF FEDERAL REAL ESTATE AND IMPROVEMENTS IN THE VARIOUS STATES UNDER THE CUSTODY OF FEDERAL
DEPARTMENTS AND AGENCIES, JUNE 30, 1937

STATE	I N T E R I O R																							
	Columbia Inst. for the Deaf		Freedmen's Hospital		General Land Office		Geological Survey		Grazing Division		Indian Affairs		Mines		National Park Service		Reclamation		St. Eliza- beth's Hospital		TOTAL			
	Acr.	Cost	Acr.	Cost	Acres	Cost	Acr	Cost	Acres	Cost	Acres	Cost	Acr.	Cost	Acres	Cost	Acres	Cost	Acr.	Cost	Acres	Cost		
Alabama					17,506								3	168,904	5,510	40,207					23,019	209,111	Ala.	
Arizona					9,216,518					3,460,249		19,059,937	25,506,952			2,522,687	5,390,013	114,089	88,052,231			34,373,480	118,949,196	Ariz.
Arkansas					175,924										985	490,700					176,909	490,700	Ark.	
California					12,982,637		20	72,375	1,872,154		638,184	6,563,029			3,928,473	21,200,001	180,606	24,624,465			19,602,074	52,525,870	Calif.	
Colorado					1,288,695				6,189,320		447,195	776,412			367,085	5,658,442	12,053	12,516,412			8,304,348	18,951,266	Colo.	
Connecticut																							Conn.	
Delaware																							Del.	
Dist. Columbia	103	846,500	11	1,260,200															438	7,670,220	6,310	211,922,481	D.C.	
Florida					30,966						38,705	72,327					142	250,000			69,813	322,327	Fla.	
Georgia																							Ga.	
Idaho					462,749					9,586,205		858,766	706,601			79,722	32,187	50,643	20,675,419			11,038,085	21,414,207	Idaho
Illinois																							Ill.	
Indiana																							Ind.	
Iowa																							Iowa	
Kansas					1,347						3,480	165,057			1	613,656					3,481	778,713	Kans.	
Kentucky											34,795	1,235,581									36,142	1,235,581	Kent.	
Louisiana					4,000																		Ky.	
Maine																							La.	
Maryland																							Me.	
Massachusetts														20	377,107	5,925	794,197			391	30,000	6,336	1,201,304	Md.
Michigan					5,572																		Mass.	
Minnesota					269,502						17,565	304,931											Mich.	
Mississippi																							Minn.	
Missouri					7,430						602,340	1,619,086			16,080	72,849					887,922	1,691,935	Miss.	
Montana											3,863	261,842											Mo.	
Nebraska					2,057,158				4,234,870														Mont.	
Nevada					16,195						6,306,774	11,967,246			1,097,032	7,217,176	91,803	18,231,933			13,787,637	37,416,355	Nebr.	
New Hampshire					19,019,126						19,026	12,899			2,056	131,000	5,191	5,054,801			42,468	5,198,700	Nev.	
New Jersey											878,395	1,733,166	1	54,000	652,017	50,000	86,071	65,373,301			52,777,150	67,210,467	N.H.	
New Mexico																							N.J.	
New York					552,149					11,103,405													N.M.	
North Carolina											6,609,619	12,258,926			185,955	1,446,632	127,866	14,808,165			18,578,994	28,513,723	N.Y.	
North Dakota											86,684				5	12,489,639					86,689	12,489,639	N.C.	
Ohio					146,661						57,914	399,997			237,145	5,714,650					295,059	6,114,647	N.D.	
Oklahoma											1,035,566	2,324,920			38,849	116,873					1,221,076	2,441,793	Ohio	
Oregon					11,227																		Okla.	
Pennsylvania											2,482,667	8,181,266	5	356,478	3,076	1,465,872					2,496,975	10,003,616	Oreg.	
Rhode Island					1,674,877					10,672,667	1,732,064	1,973,121			160,934	3,274,158	56,051	31,388,304			14,296,593	36,635,583	Pa.	
South Carolina														89	1,295,200	25,520	4,378,917					25,609	5,674,117	R.I.
South Dakota																							S.C.	
Tennessee					516,320						5,686,325	4,953,026			66,938	577,369	17,058	5,646,900			6,286,641	11,177,295	S.D.	
Texas																							Tenn.	
Utah														30	471,227	1	154,617	5,003	5,028,636			220,122	5,267,879	Texas
Vermont					1,935,896					20,045,114	1,713,763	807,054			171,166	2,952,250	64,725	12,793,863			5,034	5,654,480	Utah	
Virginia																							Vt.	
Washington																							Wa.	
West Virginia					709,706						2,656,319	2,378,090											Wash.	
Wisconsin																							W.Va.	
Wyoming					4,075						427,999	3,378,114			1	324,709					1	324,709	Wisc.	
					3,553,637		5	59,190	10,517,965		790,375	559,970			2,123,002	328,850	590,197	30,162,358			432,074	3,378,114	Wyo.	
TOTALS	103	846,500	11	1,260,200	54,659,873		25	131,565	109,823,489		52,188,320	88,139,613	148	2,732,178	12,888,257	317,888,114	1,443,726	403,723,158	829	7,700,220	231,004,781	822,421,548		

APPENDIX E—Continued

ACREAGE AND COST OF FEDERAL REAL ESTATE AND IMPROVEMENTS IN THE VARIOUS STATES UNDER THE CUSTODY OF FEDERAL DEPARTMENTS AND AGENCIES, JUNE 30, 1937

STATE	COMMERCE												JUSTICE						LABOR						NAVY				
	Air Commerce		Coast and Geodetic Survey		Fisheries		Lighthouses		Standards		TOTAL		Training School for Boys		Prisons		TOTAL		Immigration		U.S.Housing Corporation		TOTAL		Yards and Docks				
	Acrs	Cost	Acr.	Cost	Acrs	Cost	Acrs	Cost	Acr.	Cost	Acrs	Cost	Acr.	Cost	Acrs	Cost	Acrs	Cost	Acr.	Cost	Acrs	Cost	Acrs	Cost	Acrs	Cost			
Alabama	11	136,983			600	139,472	31	323,900			642	600,355															Ala.		
Arizona	3,711	177,396	173	18,000							3,884	195,396			1	6,000	1	6,000									Ariz.		
Arkansas	7	85,838			26	43,000					33	128,838															Ark.		
California	3,337	259,474	3	3,800	300	27,100	2,769	3,980,958			6,409	4,271,332			40	1,160,195	40	1,160,195	14	245,783			14	245,783	101,573	84,221,644	Calif.		
Colorado	20	39,702			3,406	170,000					3,426	209,702													59,168		Colo.		
Connecticut		22,300					73	577,502			73	599,802													113	3,586,000	Conn.		
Delaware		5,000					358	174,451			358	179,451													127	41,233	Del.		
Dist. of Columbia							1	15,000	54	3,865,175	55	3,900,175	317	704,499			317	704,499							324	49,523,475	D.C.		
Florida	50	125,695					2,426	1,626,321			2,476	1,752,016			795	542	795	542							5,576	17,529,041	Fla.		
Georgia	4	177,045			550	119,300	121	228,691			675	525,036			1,515	3,225,789	1,515	3,225,789									Ga.		
Idaho	578	115,321			305	52,800					883	168,121				24,566		24,566									Idaho		
Illinois		138,119					3	233,558	1	46,713	4	418,390									3	8,425	3	8,425			Ill.		
Indiana	1	95,098			153	25,029	2	155,135			156	255,262															Ind.		
Iowa	1	51,001			85	311,560					86	362,561															Iowa		
Kansas	127	93,000									127	93,000			768	3,960,312	768	3,960,312			2	3,676	2	3,676			Kans.		
Kentucky		44,152			20	32,255					20	76,407															Ky.		
Louisiana	5	80,822			99	89,947	6,730	953,200			6,834	1,123,969			2	186,204	2	186,204							215	2,625,600	La.		
Maine		2,000			147	105,651	482	2,221,438			629	2,329,089													238	8,776,307	Me.		
Maryland	6	33,784	2	6,000	2	15,000	25	167,084	200	32,929	235	254,797													5,450	32,213,519	Md.		
Massachusetts		24,625			141	118,800	252	1,057,934			393	1,201,359							2	522,330			2	522,330	2,023	31,243,566	Mass.		
Michigan		17,582			17	67,000	7,239	3,009,042			7,256	3,093,624			198	518,529	198	518,529	4	250,000	1	6,410	5	256,410			Mich.		
Minnesota		39,126			39	115,340	20	110,043			59	264,509			2,285	47,211	2,285	47,211									Minn.		
Mississippi		102,177			28	12,630	207	201,775			235	316,582															Miss.		
Missouri	2	146,763			20	44,137					22	190,900			1,387	2,155,728	1,387	2,155,728									Mo.		
Montana	587	166,331			2,462	69,250					3,049	235,581															Mont.		
Nebraska	3	68,021			5	35,284					8	103,305															Nebr.		
Nevada	7,210	271,577									7,210	271,577													166,501	2,525,747	Nev.		
New Hampshire		3,000			40	54,000	2	123,902			42	180,902															N.H.		
New Jersey		19,350					182	562,974			182	582,324							8	281,347			8	281,347	2,262	15,033,726	N.J.		
New Mexico	1,440	170,300			720	52,741					2,160	223,041							1				1				N.M.		
New York		95,025			99	60,520	452	2,967,756			551	3,123,281				835,980	835,980		28	7,033,900	5	9,625	33	7,043,525	467	38,635,056	N.Y.		
North Carolina	4	85,002			8	79,802	154	577,980			166	742,784													10	94,394	N.C.		
North Dakota	15	81,910									15	81,910															N.D.		
Ohio	15	139,067			2	28,276	31	274,990			48	442,333			1,234	2,737,831	1,234	2,737,831									Ohio		
Oklahoma		107,100			297	61,404					297	168,504			1,000	1,181,631	1,000	1,181,631									Okla.		
Oregon	820	137,522			30	91,175	1,040	365,603			1,890	594,300													441	475,380	Oreg.		
Pennsylvania	4	211,320			193	70,950	61	10,650			258	292,920			948	3,572,820	948	3,572,820							1,435	56,759,187	Pa.		
Rhode Island		3,600					81	284,342			81	287,942													550	12,786,908	R.I.		
South Carolina	4	95,616			50	16,275	565	586,775			619	698,666													8,281	13,448,189	S.C.		
South Dakota					11	79,100					11	79,100															S.D.		
Tennessee	3	142,052			791	106,011					794	248,063													4	400,862	Tenn.		
Texas	13	804,522			296	174,250	56	355,132			365	1,333,904			636	473,735	636	473,735	4	400,862					4	400,862	44	82,956	Tex.
Utah	3,698	181,093			39	59,370					3,737	240,463													91,464		Utah		
Vermont					52	58,470	33	69,279			85	127,749															Vt.		
Virginia	5	154,083			258	174,365	51	1,007,746			314	1,336,194			5,739	402,868	5,739	402,868							21,325	85,056,516	Va.		
Washington	50	141,824			46	214,825	2,339	1,063,590			2,435	1,420,239			4,408	2,145,087	4,408	2,145,087							1,899	24,037,124	Wash.		
West Virginia		3,600			172	151,700					172	155,300			530	2,477,054	530	2,477,054							207	22,053,890	W.Va.		
Wisconsin		44,978			90	124,975	1,842	1,030,018			1,932	1,199,971															Wisc.		
Wyoming		206,719			43	42,063					43	248,782													9,641	2,500,000	Wyo.		
TOTAL	21,731	5,346,615	178	27,800	11,642	3,293,827	27,628	24,296,749	255	3,964,817	61,434	36,929,808	317	704,499	21,486	25,112,082	21,803	25,816,581	61	8,734,222	11	28,136	72	8,762,358	479,966	513,221,174			

APPENDIX E—Continued

ACREAGE AND COST OF FEDERAL REAL ESTATE AND IMPROVEMENTS IN THE VARIOUS STATES UNDER THE CUSTODY OF FEDERAL DEPARTMENTS AND AGENCIES, JUNE 30, 1937

STATE	POST OFFICE		STATE					TREASURY																			
	Fourth Assistant Postmaster General		Boundary Com. U. S. & Canada		Boundary Com. U. S. & Mexico		TOTAL		Chief Clerk		Coast Guard		Customs		Engraving and Printing		Internal Revenue		Mint		Public Health Service		Procurement Division		TOTAL		
	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres		Cost	Acres	Cost
Alabama	21	6,625,109									1	36,922					41	1,211			83	941,842	8	1,439,183	133	2,419,158	Ala.
Arizona	7	2,498,161				17,500	17,500															53	601,166	53	601,166	Ariz.	
Arkansas	24	5,045,107																				4,	568,619	4	568,619	Ark.	
California	63	20,251,767				6,875	6,875				49	1,284,128					1	900	3	1,157,061	106	2,485,081	278	9,193,110	437	14,120,280	Calif.
Colorado	15	5,504,360															185		1	1,035,885			3	1,987,361	189	3,023,246	Colo.
Connecticut	22	9,043,404									56	2,972,717										3	523,120	59	3,495,837	Conn.	
Delaware	4	1,830,859									8	75,009									50	273,498	2	474,046	60	822,553	Del.
Dist. of Col.	4	7,100,212						28	14,908,101					8	2,913,023	1				5	1,238,112	5	1,794,703	47	20,853,939	D.C.	
Florida	26	9,307,314									556	628,771									20	531,468	662	936,661	1,238	2,096,905	Fla.
Georgia	36	11,896,317									2	84,225									1	378,653	5	396,959	8	859,837	Ga.
Idaho	8	2,419,978		960			960															3	67,552	3	67,552	Idaho	
Illinois	75	24,030,787									5	257,005					4	95,963			20	1,648,608	14	6,533,596	43	8,535,172	Ill.
Indiana	46	13,739,502									1	26,795									10	199,905	3	54,935	14	281,635	Ind.
Iowa	34	9,896,721																				7	1,721,051	7	1,721,051	Iowa	
Kansas	26	6,301,197															7	3,947					4	421,525	11	425,472	Kans.
Kentucky	28	7,989,305																		531,187	1,050	4,174,982	43	1,675,793	1,093	6,381,962	Ky.
Louisiana	12	5,145,862									2	43,034									393	3,523,565	12	5,441,882	407	9,008,461	La.
Maine	13	4,814,129		42,490			42,490				37	242,709	5	68,689							15	380,365	29	1,449,632	86	2,141,395	Me.
Maryland	11	5,624,969									69	900,054									75	1,732,161	4	3,265,415	148	5,897,630	Md.
Massachusetts	45	25,465,366									116	996,506									35	1,299,406	46	5,299,004	197	7,594,916	Mass.
Michigan	51	14,726,695		1,320			1,320				418	951,382									7	1,119,285	69	1,260,135	494	3,330,802	Mich.
Minnesota	27	12,803,379		8,423			8,423				3	39,290											10	3,166,881	13	3,206,171	Minn.
Mississippi	20	4,680,930									5	206,512					7	150			1,200	157,019	99	503,732	1,311	867,413	Miss.
Missouri	42	13,386,252																			20	207,041	22	11,548,603	42	11,755,644	Mo.
Montana	10	3,252,165		12,840			12,840														1	162,240	96	276,074	97	438,314	Mont.
Nebraska	19	5,641,950																					2	595,655	2	595,655	Nebr.
Nevada	6	1,288,887																					2	430,788	2	430,788	Nev.
New Hampshire	11	2,723,896		2,809			2,809				6	65,825											1	25,267	7	91,092	N.H.
New Jersey	43	18,761,211									60	1,017,395					1						10	1,487,948	71	2,505,343	N.J.
New Mexico	7	2,143,703			10	86,194	10	86,194													10,240	441,905	1	2,500	10,241	444,405	N.M.
New York	104	91,717,905		6,155			6,155				96	990,697					1		1	3,743,315	25	6,115,153	143	20,926,778	266	31,775,943	N.Y.
North Carolina	36	9,633,704									339	506,295					4	448					7	1,331,261	350	1,838,004	N.C.
North Dakota	7	1,659,147		8,893			8,893						5	31,926									24	217,446	29	249,372	N.D.
Ohio	73	28,677,484									14	295,548									11	1,996,702	93	3,189,419	118	5,481,669	Ohio
Oklahoma	27	8,041,953																					3	57,647	3	57,647	Okla.
Oregon	15	5,487,128									37	253,341											112	1,379,540	149	1,632,881	Oreg.
Pennsylvania	80	44,450,255									3	43,985							2	2,239,744	5	456,951	11	7,475,433	21	10,216,113	Pa.
Rhode Island	7	3,015,166									20	233,750											1	491,255	21	725,005	R.I.
South Carolina	16	3,677,872									10	326,546									20	162,981	10	3,423,740	40	3,913,267	S.C.
South Dakota	11	3,053,077																					1	7,823	1	7,823	S.D.
Tennessee	32	9,639,180																			5	252,495	6	2,316,078	11	2,568,573	Tenn.
Texas	75	20,597,704			5,754	2,461,480	5,754	2,461,480			51	213,046					347	16,258			1,423	2,199,990	17	4,337,644	1,838	6,766,938	Tex.
Utah	9	3,595,477																					1	28,732	1	28,732	Utah
Vermont	10	2,104,155		4,553			4,553						1	11,910									22	630,753	23	642,663	Vt.
Virginia	28	11,704,332									80	670,060									25	1,976,246	4	688,267	109	3,334,573	Va.
Washington	16	4,997,450		24,649			24,649				249	427,454	1	8,752							38	1,771,897	211	4,070,244	499	6,278,347	Wash.
West Virginia	14	4,790,734																					5	242,369	5	242,369	W.Va.
Wisconsin	35	10,927,479									16	263,340											6	486,539	22	749,879	Wisc.
Wyoming	10	2,290,007																					2	300,216	2	300,216	Wyo.
TOTAL	1,361	534,199,703		113,092	5,764	2,572,049	5,764	2,685,141	28	14,908,101	2,309	14,052,341	12	121,277	8	2,913,023	599	118,882	7	8,707,192	14,883	35,827,551	2,179	114,744,080	20,025	191,392,447	

APPENDIX E—Continued

ACREAGE AND COST OF FEDERAL REAL ESTATE AND IMPROVEMENTS IN THE VARIOUS STATES UNDER THE CUSTODY OF FEDERAL
DEPARTMENTS AND AGENCIES, JUNE 30, 1937

STATE	W A R						I N D E P E N D E N T O F F I C E S																State		
	Corps of Engineers		Quartermaster Corps		TOTAL		Alley Dwelling Authority		Architect of the Capitol		Federal Communications Commission		Federal Reserve Board		Government Printing Office		Home Owners Loan Corp.		Inland Waterways		Mt. Rushmore			Nat. Adv. Com. for Aeronautics	
	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost		Acres	Cost
Alabama	7,483	46,111,016	20,537	8,762,564	28,020	54,873,580													515	2,059,378					Ala.
Arizona	6	43,437	60,002	2,023,028	60,008	2,066,465																			Ariz.
Arkansas	1,150	80,355,662	6,554	2,654,755	7,704	83,010,417													15	187,000					Ark.
California	5,875	88,374,719	335,050	43,091,456	340,925	131,466,175																			Calif.
Colorado			4,038	4,749,409	4,038	4,749,409																			Colo.
Connecticut	1	12,892,984	1	158,780	2	13,051,764																			Conn.
Delaware	11,475	47,593,306	1,026	1,496,769	12,501	49,090,075																			Del.
Dist. of Col.	1,047	19,225,288	877	17,355,995	1,924	36,581,283	4	465,941	205	86,783,405			5	4,365,694	5	5,989,956	1	2,675,240							D.C.
Florida	45,484	62,244,135	15,104	3,075,943	60,588	65,320,078																			Fla.
Georgia	277	32,354,949	129,204	30,425,441	129,431	62,780,390																			Ga.
Idaho		82,918	11,058	426,544	11,058	509,462																			Idaho
Illinois	7,805	99,403,651	19,417	48,837,566	27,222	148,241,217																			Ill.
Indiana	5,528	28,505,529	2,908	7,465,110	3,436	35,970,639																			Ind.
Iowa	1,335	39,860,634	4,361	2,734,585	5,696	42,595,219																			Iowa
Kansas		11,102,021	24,709	24,343,950	24,709	35,445,971																			Kans.
Kentucky	9,368	74,541,807	30,671	8,451,379	40,039	82,993,186																			Ky.
Louisiana	52,216	183,061,836	30,607	15,045,781	82,823	198,107,617																			La.
Maine	238	13,827,156	635	4,538,923	873	18,366,079																			Me.
Maryland	2,690	23,543,676	41,738	44,798,038	44,428	68,341,714																			Md.
Massachusetts	1,808	59,554,007	6,085	46,658,824	7,893	106,212,831																			Mass.
Michigan	1,471	93,283,554	12,549	8,315,509	14,020	101,599,063																			Mich.
Minnesota	204,198	41,156,078	2,273	3,312,436	206,471	44,468,514																			Minn.
Mississippi	15,210	44,646,206	31	98,055	15,241	44,744,261																			Miss.
Missouri	110,911	193,153,694	4,074	6,624,043	114,985	199,777,737																			Mo.
Montana	494,504	81,440,189	7,710	1,113,881	502,214	82,554,070																			Mont.
Nebraska		17,849,944	30,386	4,966,525	30,386	22,816,469							60	59,677											Nebr.
Nevada			193	312,643	193	312,643																			Nev.
New Hampshire		130,567	15,021	31,827,233	15,021	31,957,800																			N.H.
New Jersey	3,506	72,077,702	121,973	223,852	125,479	72,301,554																			N.J.
New Mexico	18,160	4,726,083	25,882	120,110,522	44,042	124,836,605																			N.M.
New York	783	113,392,442	120,595	10,601,620	121,378	123,994,062																			N.Y.
North Carolina	20,703	30,132,989	899	512,282	21,602	30,645,271																			N.C.
North Dakota	18	1,018,097	6,691	19,496,731	6,709	20,514,828																			N.D.
Ohio	378	90,859,043	60,676	8,164,676	61,054	99,023,719																			Ohio
Oklahoma			4,014	958,908	4,014	958,908																			Okla.
Oregon	5,233	51,753,616	22,995	20,614,099	28,228	72,367,715							1	6,103											Oreg.
Pennsylvania	295	110,118,564	372	1,684,119	667	111,802,683																			Pa.
Rhode Island	1	10,225,824	22,195	7,470,496	22,196	17,696,320																			R.I.
South Carolina	8,934	29,556,339	13,120	1,609,345	22,054	31,165,684																			S.C.
South Dakota	7	1,287,644	1,165	292,014	1,172	1,579,658																			S.D.
Tennessee	2,108	39,344,257	51,556	50,564,215	53,664	89,908,472																			Tenn.
Texas	8,754	84,080,467	28,651	4,125,867	36,405	88,206,334																			Texas
Utah			6,985	3,060,214	6,985	3,060,214																			Utah
Vermont		5,350,786	34,049	42,294,594	34,049	47,645,380																			Vt.
Virginia	4,267	32,263,093	72,852	12,377,201	77,119	44,640,294																	5,000,000		Va.
Washington	2,103	38,740,687	3	23,400	2,106	38,764,087																			Wash.
W. Va.	3,836	65,430,863	14,087	372,692	17,923	65,803,555																			W. Va.
Wisconsin	20,355	64,010,955	79,413	4,836,002	99,768	68,846,957																			Wisc.
Wyoming																									Wyo.
TOTAL	1,079,471	2,238,708,414	1,504,992	683,058,014	2,584,463	2,921,766,428	4	465,941	205	86,783,405	61	65,780	5	4,365,694	5	5,989,956	1	2,675,240	530	2,772,378		489,525		5,000,000	

APPENDIX E—Continued

ACREAGE AND COST OF FEDERAL REAL ESTATE AND IMPROVEMENTS IN THE VARIOUS STATES UNDER THE CUSTODY OF FEDERAL DEPARTMENTS AND AGENCIES, JUNE 30, 1937

STATE	I N D E P E N D E N T O F F I C E S																			STATE		
	Public Works Administration		Red Cross		Smithsonian Institution		Soldiers Home		Tennessee Valley Authority		U. S. Housing Authority		U. S. Maritime Commission		Veterans Administrative		TOTAL		GRAND TOTAL			
	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres	Cost	Acres		Cost	
Alabama									211,663	174,300,877	49	2,340,022			901	4,250,870	213,128	182,951,147	1,955,835	257,899,665	Ala.	
Arizona															1,849	2,585,468	1,849	2,585,468	45,948,143	144,224,995	Ariz.	
Arkansas															1,131	3,434,027	1,146	3,621,027	2,310,159	105,301,648	Ark.	
California															1,645	13,196,914	1,645	13,196,914	39,317,623	373,060,397	Calif.	
Colorado															1,090	1,327,039	1,090	1,327,039	2,119,158	46,772,913	Colo.	
Connecticut											5	738,322	9	2,475	208	1,389,592	222	2,130,389	6,752	32,159,024	Conn.	
Delaware																			17,275	52,345,025	Del.	
Dist. of Columbia			4	2,527,668	199	8,953,741	500	5,751,178			69	855,140			14	1,753,608	1,006	120,121,571	10,386	451,793,188	D. C.	
Florida											83	1,728,639			1,170	2,497,114	1,253	4,225,753	1,381,424	106,102,409	Fla.	
Georgia	976	1,326,873									44	5,028,259			343	3,691,039	1,363	10,046,171	1,408,796	100,262,038	Ga.	
Idaho																587,696	-	587,696	30,976,123	56,420,687	Idaho	
Illinois											107	11,303,463			1,237	14,465,465	1,344	25,927,928	123,522	220,531,980	Ill.	
Indiana											33	2,900,037			329	3,089,035	362	5,989,072	84,742	58,907,032	Ind.	
Iowa															393	3,104,158	393	3,124,158	35,632	59,025,576	Iowa	
Kansas															693	2,959,190	693	2,959,190	90,433	50,749,987	Kansas	
Kentucky											87	2,559,040			5,017	4,139,779	5,104	6,698,819	484,067	110,012,850	KY.	
Louisiana															400	1,836,054	400	1,869,054	606,443	221,701,539	La.	
Maine															1,752	3,395,033	1,752	3,395,033	79,983	43,545,280	Me.	
Maryland															522	3,084,322	522	3,084,322	121,059	132,929,996	Md.	
Massachusetts											40	6,565,770			652	8,721,460	692	15,287,230	12,848	187,566,862	Mass.	
Michigan											58	1,512,876			714	2,909,125	772	4,422,001	1,697,643	136,774,004	Mich.	
Minnesota											32	924,923			744	4,484,588	776	5,409,511	3,389,959	75,719,701	Minn.	
Mississippi									11,582	1,939,703					861	3,498,653	12,443	5,635,356	1,029,610	68,533,886	Miss.	
Missouri															167	2,805,570	167	2,895,570	975,710	235,982,415	Mo.	
Montana															160	929,269	160	929,269	31,768,681	150,926,450	Mont.	
Nebraska											15	683,438			320	1,195,986	395	1,939,101	453,615	39,919,399	Nebr.	
Nevada															8	1	8	1	58,106,169	73,547,982	Nev.	
New Hampshire													1	400			1	400	652,404	11,403,065	N. H.	
New Jersey											33	2,921,369	52	7,194,298	667	3,479,380	752	13,595,047	24,175	157,209,214	N. J.	
New Mexico															14,887	2,314,283	14,887	2,314,283	27,696,186	50,433,163	N. Mex.	
New York											118	17,782,119			1,863	21,084,081	1,981	38,866,200	160,467	460,429,348	N. Y.	
No. Carolina									6,679	2,563,282					303	2,770,505	6,982	5,333,787	1,290,072	80,936,609	N. C.	
No. Dakota															50	387,400	50	387,400	1,764,668	11,580,322	N. Dak.	
Ohio											101	13,127,738			3,448	7,241,045	3,549	20,368,783	69,847	177,722,317	Ohio	
Oklahoma											42	1,894,302			14	978,572	56	2,872,874	2,808,815	34,173,393	Okla.	
Oregon															480	2,716,550	481	2,722,653	28,327,347	135,706,885	Oreg.	
Pennsylvania											24	1,569,682	64	12,241,243	628	5,761,166	716	19,572,091	594,795	279,403,758	Pa.	
Rhode Island																		2,179	28,751,894			R. I.
So. Carolina											20	1,776,191			200	1,499,687	220	3,275,878	673,265	70,725,580	S. C.	
So. Dakota															3,211	1,558,581	3,211	2,048,106	7,936,163	24,192,785	S. Dak.	
Tennessee									175,542	62,884,847	111	5,705,908			458	4,666,604	176,111	73,284,359	997,169	140,007,987	Tenn.	
Texas											22	749,157			1,197	4,000,397	1,219	4,749,554	725,266	184,376,642	Texas	
Utah															26	483,917	26	483,917	31,794,499	33,361,596	Utah	
Vermont															117	1	117	1	146,363	13,811,666		Vt.
Virginia													750	30,526,925	531	5,457,138	1,281	40,984,063	1,345,393	245,296,304	Va.	
Washington															1,012	3,059,360	1,012	3,059,360	13,807,679	197,773,159	Wash.	
West Virginia															324	975,701	324	975,701	842,281	105,696,646	W. Va.	
Wisconsin											42	2,278,256			387	3,195,229	429	5,473,485	1,816,402	99,606,396	Wisc.	
Wyoming															7,080	1,235,791	7,080	1,235,791	26,670,496	49,066,260	Wyo.	
TOTAL	976	1,326,873	4	2,527,668	199	8,953,741	500	5,751,178	405,466	241,688,709	1,135	84,944,651	876	49,965,341	59,203	168,196,443	469,170	671,962,523	394,657,721	6,184,381,917		

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APPENDIX G

ESTIMATED TAX LEVY, IN DOLLARS, THAT WOULD BE PAID BY THE AGENCIES, IF APPLIED
AT LOCAL RATES, ON FEDERAL REAL ESTATE AND IMPROVEMENTS, JUNE 30, 1937

DEPARTMENT AND AGENCY		ESTIMATED TAX LEVY	MILLIONS OF DOLLARS													
			1	2	3	4	5	6	7	8	9	10	11	12	13	14
<u>AGRICULTURE</u>																
1	OFFICE OF THE SECRETARY	56,190														
2	AGRICULTURAL ENGINEERING	3,644														
3	ANIMAL INDUSTRY	23,122														
4	BIOLOGICAL SURVEY	194,726														
5	CHEMISTRY AND SOILS	4,801														
6	DAIRY INDUSTRY	1,735														
7	ENTOMOLOGY AND PLANT QUARANTINE	1,913														
8	EXTENSION SERVICE	66														
9	FARM SECURITY ADMINISTRATION	1,167,249														
10	FOREST SERVICE	8,285,524														
11	PLANT INDUSTRY	102,439														
12	PUBLIC ROADS	23,567														
13	SOIL CONSERVATION SERVICE	5,793														
14	WEATHER BUREAU	20,217														
	TOTAL	9,890,986														
<u>COMMERCE</u>																
15	AIR COMMERCE	16,830														
16	COAST AND GEODETIC SURVEY	445														
17	FISHERIES	51,884														
18	LIGHTHOUSES	329,642														
19	STANDARDS	59,670														
	TOTAL	458,471														
<u>INTERIOR</u>																
20	COLUMBIA INST. FOR THE DEAF	22,423														
21	FREEDMEN'S HOSPITAL	23,215														
22	GENERAL LAND OFFICE	1,335,378														
23	GEOLOGICAL SURVEY	627														
24	GRAZING DIVISION	2,301,619														
25	INDIAN AFFAIRS	6,313,346														
26	MINES	51,559														
27	NATIONAL PARK SERVICE	9,716,909														
28	RECLAMATION	7,186,493														
29	ST. ELIZABETH'S HOSPITAL	125,908														
	TOTAL	27,077,477														
<u>JUSTICE</u>																
30	NAT'L. TRAINING SCHOOL (BOYS)	19,254														
31	PRISONS	289,144														
	TOTAL	308,398														
<u>LABOR</u>																
32	IMMIGRATION	180,184														
33	U.S. HOUSING CORPORATION	3,433														
	TOTAL	183,617														
<u>NAVY</u>																
34	YARDS AND DOCKS	7,502,710														
<u>POST OFFICE</u>																
35	FOURTH ASST. POSTMASTER GENERAL	14,520,303														
<u>STATE</u>																
36	U.S. BOUNDARY COMM., U.S. & CANADA															
37	U.S. BOUNDARY COMM., U.S. & MEXICO	3,197														
	TOTAL	3,197														
<u>TREASURY</u>																
38	CHIEF CLERK	554,791														
39	COAST GUARD	382,401														
40	CUSTOMS	2,664														
41	ENGRAVING AND PRINTING	60,975														
42	INTERNAL REVENUE	9,875														
43	MINT	155,155														
44	PROCUREMENT DIVISION	2,481,139														
45	PUBLIC HEALTH SERVICE	602,731														
	TOTAL	4,249,731														
<u>WAR</u>																
46	CORPS OF ENGINEERS	4,481,581														
47	QUARTERMASTER CORPS	12,636,582														
	TOTAL	17,118,163														
<u>INDEPENDENT OFFICES</u>																
48	ALLEY DWELLING AUTHORITY	6,250														
49	ARCHITECT OF THE CAPITOL	1,790,378														
50	FEDERAL COMMUNICATIONS COMM.	736														
51	FEDERAL RESERVE BOARD	62,298														
52	GOVERNMENT PRINTING OFFICE	55,423														
53	HOME OWNERS LOAN CORPORATION	40,128														
54	INLAND WATERWAYS CORPORATION	9,998														
55	MT. RUSHMORE	7,780														
56	NAT'L. ADV. COM. FOR AERONAUTICS	50,000														
57	PUBLIC WORKS ADMINISTRATION	180														
58	RED CROSS	44,783														
59	SMITHSONIAN INSTITUTION	208,015														
60	SOLDIERS HOME	125,823														
61	TENNESSEE VALLEY AUTHORITY	921,803														
62	U.S. HOUSING AUTHORITY	2,067,966														
63	U.S. MARITIME COMMISSION	1,131,392														
64	VETERANS ADMINISTRATION	3,215,368														
	TOTAL	9,738,321														
	GRAND TOTAL	91,051,374														

ESTIMATED TAX LEVY BY DEPARTMENTS

DEPT.	EST. TAX	MILLIONS OF DOLLARS				
		5	10	15	20	25
AGRI.	9,890,986					
COM.	458,471					
INT.	27,077,477					
JUST.	308,398					
LABOR	183,617					
NAVY	7,502,710					
P. O.	14,520,303					
STATE	3,197					
TREAS.	4,249,731					
WAR	17,118,163					
IND.	9,738,321					

APPENDIX H

ESTIMATED TAX LEVY, IN DOLLARS, THAT WOULD BE PAID BY THE FEDERAL DEPARTMENTS, IF APPLIED AT
LOCAL RATES, ON FEDERAL REAL ESTATE AND IMPROVEMENTS IN THE VARIOUS STATES, JUNE 30, 1937

STATE	AGRICULTURE	COMMERCE	INTERIOR	JUSTICE	LABOR	NAVY	POST OFFICE	STATE	TREASURY	WAR	INDEPENDENT OFFICES	T O T A L
Alabama	101,217	2,346	4,222	167			152,111		29,293	276,996	730,602	1,296,954
Arizona	778,443	2,372	4,045,304				90,977		19,071	37,254	61,042	5,034,463
Arkansas	170,883	1,864	9,308				66,438		2,801	48,545	67,122	366,961
California	1,445,001	33,921	979,871	24,409	5,488	1,536,304	385,999		179,479	1,546,216	339,352	6,476,040
Colorado	1,032,912	2,997	490,867			4,331	127,745		89,931	91,055	45,687	1,885,525
Connecticut	806	16,492	-		39	60,228	241,873		95,630	1,833	43,281	460,182
Delaware	235	2,142	-				27,148		6,725	41,729	-	77,979
District of Col.	65,385	59,303	6,408,296	19,254		346,110	112,588		678,657	505,553	2,369,225	10,569,981
Florida	127,155	26,968	26,714			186,286	304,960		126,003	146,415	70,051	1,008,942
Georgia	58,612	5,490	31,903	19,576			244,058		33,653	273,773	200,104	867,169
Idaho	859,968	697	994,795				62,802		21,830	9,443	29,941	1,979,476
Illinois	20,185	6,106	-		89	120,074	1,276,040		148,152	964,444	559,741	3,094,831
Indiana	12,469	2,899	174				311,637		3,319	122,795	130,744	584,037
Iowa	8,180	4,216	8,684		180		219,701		27,360	324,002	65,087	657,410
Kansas	6,353	287	29,790	74,091			132,184		437	511,126	83,447	837,715
Kentucky	25,580	1,200	18,312				155,885		80,512	296,154	81,579	659,222
Louisiana	92,556	8,531	1,254	5,378		45,915	162,726		133,388	827,711	42,383	1,319,842
Maine	42,376	25,085	6,351			218,714	136,083		32,458	113,487	69,715	644,269
Maryland	73,252	3,740	20,615			707,078	138,817		142,054	428,610	20,928	1,535,094
Massachusetts	944	28,998	780		19,206	1,238,524	944,125		177,284	1,266,968	433,482	4,110,311
Michigan	101,827	34,999	6,210	3,120	9,072		396,665		70,834	514,858	57,585	1,195,170
Minnesota	96,436	4,682	103,725	61			458,679		90,174	117,253	135,084	1,006,094
Mississippi	162,442	1,619	44,219				133,356		18,427	19,661	109,775	489,499
Missouri	49,771	1,002	-	1,211			271,457		254,883	250,966	52,999	882,289
Montana	723,392	3,494	2,680,063				93,766		3,212	1,275,940	12,822	4,792,689
Nebraska	39,568	657	416,366				104,199		16,285	174,122	26,129	777,326
Nevada	145,856	1,938	3,234,234			64,800	190,954		465	-	172	3,638,419
New Hampshire	168,708	1,241	-				105,373		1,468	2,608	21	279,419
New Jersey	51,226	19,530	7,654		5,040	309,542	526,738		45,390	1,124,137	813,008	2,902,265
New Mexico	217,013	1,352	617,910		5		56,330	12	15,777	5,854	31,220	945,473
New York	21,886	67,144	510,921	9,855	137,805	921,517	2,196,851		949,826	3,174,431	866,006	8,856,242
North Carolina	93,779	5,454	58,788			290	181,022		26,616	124,628	35,305	525,882
North Dakota	76,786	14	295,802				74,805		5,446	7,181	13,770	473,804
Ohio	31,881	3,883	13,366	36,059	210		559,248		73,729	243,799	381,714	1,343,889
Oklahoma	32,967	373	435,603	5,415			189,563		925	189,866	49,168	903,880
Oregon	1,030,364	4,722	863,487			7,462	135,706		69,372	159,041	62,524	2,332,678
Pennsylvania	69,315	683	39,934	53,852	1,362	654,201	1,607,811		170,513	318,328	422,731	3,338,730
Rhode Island	100	4,566	-		80	113,624	79,038		6,614	14,534	-	218,556
South Carolina	89,744	9,906	2,009			35,330	51,553		44,140	36,473	52,146	321,301
South Dakota	153,885	50	1,004,100				77,509		217	27,161	36,519	1,299,441
Tennessee	73,060	1,275	73,745				229,200		53,861	6,760	418,957	856,858
Texas	69,399	10,376	38,341	4,292	4,956	411	695,825	3,185	116,860	596,571	40,335	1,580,651
Utah	318,646	1,807	695,633			3,840	76,342		176	102,373	10,088	1,208,905
Vermont	12,922	2,582	-				47,233		10,165	45,630	105	118,637
Virginia	103,774	17,511	36,328	4,516	85	609,001	198,916		37,382	277,779	297,022	1,582,312
Washington	456,802	11,219	1,777,854	23,892		184,310	105,072		119,679	362,327	46,639	3,087,794
West Virginia	85,966	411	3,864	23,150		69,303	64,204		2,616	7,212	18,765	275,491
Wisconsin	195,746	10,167	151,845				266,664		12,056	20,338	208,604	865,420
Wyoming	295,213	160	888,238			65,515	52,327		4,586	84,223	95,595	1,485,857
TOTAL	9,890,986	458,471	27,077,477	308,398	183,617	7,502,710	14,520,303	3,197	4,249,731	17,118,163	9,738,321	91,051,374